

# Office of Budget and Program Planning Staff Listing

As of November 15, 2004

## Chuck Swysgood, Budget Director

Amy Carlson, Finance Manager	Judy Paynter, Revenue & Tax Policy Manager
Amy Sassano, Operations & Budget Manager	Jeanne Nevins, Administrative Assistant
Mike Walsh, Network Administrator	Helen Kittel, Administrative Officer

## Revenue Analysts

Dan Dodds  
Ryan Jose  
Neil Templeton

<u>Code</u>	<u>Agency</u>	<u>Budget Analyst</u>	<u>Back-Up Staff</u>
<b>Section A – General Government &amp; Transportation</b>			
1104	Legislative Branch	Eileen Rose	Christi Moyer
1112	Consumer Counsel	Eileen Rose	Christi Moyer
2110	Judiciary	Brent Doig	Amy Sassano
3101	Governor's Office	Eileen Rose	Christi Moyer
3201	Secretary of State	Christi Moyer	Eileen Rose
3202	Comm. of Political Practices	Eileen Rose	Christi Moyer
3401	State Auditor	Eileen Rose	Christi Moyer
5401	Dept. of Transportation	Christi Moyer	Amy Sassano
5801	Dept. of Revenue	Christi Moyer	Amy Sassano
6101	Dept. of Administration	Christi Moyer	Amy Sassano
6102	Appellate Defender	Eileen Rose	Christi Moyer
6103	State Fund	Bob Andersen	Amy Carlson
6104	PERS (non-budgeted)	Kristi Rosseland	Amy Carlson
6105	TRS (non-budgeted)	Kristi Rosseland	Amy Carlson
6106	Consensus Council	Eileen Rose	Christi Moyer

## Section B – Public Health and Human Services

6901	Dept. of PHHS	Bob Andersen and Kristi Rosseland
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## Section C – Natural Resources and Commerce

5201	Dept. of Fish, Wildlife & Parks	Eileen Rose	Doug Schmitz
5301	Dept. of Environmental Quality	Doug Schmitz	Brent Doig
5603	Dept. of Livestock	Doug Schmitz	Brent Doig
5706	Dept. of Natural Resources and Cons.	Doug Schmitz	Brent Doig
6201	Dept. of Agriculture	Doug Schmitz	Brent Doig
6501	Dept. of Commerce	Doug Schmitz	Brent Doig

## Office of Budget and Program Planning Staff Listing

### Section D – Public Safety & Justice

4107	Crime Control Division	Brent Doig	Amy Sassano
4110	Dept. of Justice	Brent Doig	Amy Sassano
4201	Public Service Regulation	Brent Doig	Amy Sassano
6401	Dept. of Corrections	Brent Doig	Amy Sassano
6602	Dept. of Labor & Industry	Brent Doig	Amy Sassano
6701	Dept. of Military Affairs	Brent Doig	Amy Sassano

### Section E - Education

3501	OPI	Mike Burke	Amy Carlson
3511-5	Colleges of Technology	Mark Bruno	Mike Burke
5101	Board of Public Education	Mike Burke	Mark Bruno
5102	Commissioner of Higher Education	Mark Bruno	Mike Burke
5103-8	MUS Six Units	Mark Bruno	Amy Carlson
	Community Colleges and Research	Mark Bruno	Amy Carlson
5109	MAES	Mark Bruno	Mike Burke
5110	MCES	Mark Bruno	Mike Burke
5111	Forestry Experiment Station	Mark Bruno	Mike Burke
5112	Bureau of Mines	Mark Bruno	Mike Burke
5113	School for the Deaf & Blind	Mike Burke	Mark Bruno
5114	Montana Arts Council	Mike Burke	Mark Bruno
5115	State Library	Mike Burke	Mark Bruno
5117	Montana Historical Society	Mike Burke	Mark Bruno
5119	Fire Services Training School	Mark Bruno	Mike Burke

<b>Section F – Long Range Planning –</b>	Mark Bruno	Amy Carlson
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# Governor's Appropriation Bills

## Introduced Appropriations Bills

### 2007 Biennium Executive Budget Bills

<u>HB No.</u>	<u>LC No.</u>	<u>Brief Title of Legislation</u>
1	72	Feed Bill
2	52	General Appropriations Act
3	53	Supplemental Appropriations Bill
4	54	Appropriations by Budget Amendment
5	55	Long-range Building Appropriations
6	57	Renewable Resource Grants
7	59	Reclamation and Development Grants
8	58	Renewable Resource Bonds and Loans
9	60	Cultural & Aesthetic Grant Appropriations
11	62	Treasure State Endowment Appropriations
12	63	GO Bonds for Energy Conservation Program
13	64	Pay Plan for State Employees

# Agency Budget Summary All Funds

Table R-1 AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
<b>1104 Legislative Branch</b>				
Legislative Services Division				
General Fund	3,708,761	4,945,013	9,586,342	0
State Special Revenue	819,576	502,350	1,237,760	0
Legislative Committee & Activities				
General Fund	332,442	295,461	898,229	0
Legislative Fiscal Division				
General Fund	1,170,811	1,368,156	2,583,939	0
Legislative Audit Division				
General Fund	1,843,171	2,442,443	3,687,566	0
State Special Revenue	1,271,900	1,464,251	2,975,532	0
<b>Agency Total</b>	<b>\$9,146,661</b>	<b>\$11,017,674</b>	<b>\$20,969,368</b>	<b>\$0</b>
<b>1112 Consumer Counsel</b>				
Administration Program				
State Special Revenue	1,297,083	1,348,733	1,377,516	1,390,705
<b>Agency Total</b>	<b>\$1,297,083</b>	<b>\$1,348,733</b>	<b>\$1,377,516</b>	<b>\$1,390,705</b>
<b>2110 Judicial Branch</b>				
Supreme Court Operations				
General Fund	3,102,822	3,150,288	5,025,991	3,562,883
State Special Revenue	1,507,484	2,006,549	150,000	150,000
Federal Special Revenue	136,150	209,161	192,510	192,310
Boards & Commissions				
General Fund	215,200	260,352	253,744	228,574
State Special Revenue	0	25,000	25,000	25,000
Law Library				
General Fund	768,969	776,114	811,952	820,249
District Court Operations				
General Fund	26,573,578	22,949,124	29,436,853	29,790,953
State Special Revenue	198,446	792,548	796,110	153,562
Federal Special Revenue	0	0	500,000	500,000
Water Courts Supervision				
State Special Revenue	672,956	739,066	767,190	766,320
Clerk of Court				
General Fund	370,709	374,157	381,493	381,451
<b>Agency Total</b>	<b>\$33,546,314</b>	<b>\$31,282,359</b>	<b>\$38,340,843</b>	<b>\$36,571,302</b>
<b>3101 Governor's Office</b>				
Executive Office Program				
General Fund	2,224,888	2,313,993	2,521,414	2,466,900
State Special Revenue	0	10,115,926	9,996,796	141,583
Mansion Maintenance Program				
General Fund	69,483	80,703	86,527	86,395
Air Transportation Program				
General Fund	170,040	180,242	194,417	194,366
State Special Revenue	33,660	41,000	20,000	20,000
Office of Budget & Program Planning				
General Fund	1,169,555	1,347,551	1,341,163	1,335,528
Coordinator of Indian Affairs				
General Fund	69,313	138,286	131,675	131,394
State Special Revenue	11,587	142,412	0	0
Federal Special Revenue	0	2,000,000	0	0
Lieutenant Governor's Office				
General Fund	243,863	248,211	271,950	271,368

# Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Citizen's Advocate Office				
General Fund	74,539	73,005	69,675	69,472
Federal Special Revenue	15,122	15,495	20,000	20,000
Mental Disabilities Bd of Visitors				
General Fund	204,989	209,351	215,768	215,483
Federal Special Revenue	95,255	95,427	94,009	93,966
<b>Agency Total</b>	<b>\$4,382,294</b>	<b>\$17,001,602</b>	<b>\$14,963,394</b>	<b>\$5,046,455</b>
<b>3201 Secretary of State's Office</b>				
Business & Governmental Services				
Federal Special Revenue	0	0	5,469,529	5,556,936
<b>Agency Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,469,529</b>	<b>\$5,556,936</b>
<b>3202 Commissioner of Political Practices</b>				
Administration				
General Fund	309,317	323,573	329,973	317,725
<b>Agency Total</b>	<b>\$309,317</b>	<b>\$323,573</b>	<b>\$329,973</b>	<b>\$317,725</b>
<b>3401 State Auditor's Office</b>				
Central Management				
State Special Revenue	525,504	552,873	584,693	578,661
Insurance Program				
State Special Revenue	3,246,044	3,744,042	3,756,425	3,786,289
Securities Program				
State Special Revenue	631,280	730,200	750,422	755,679
<b>Agency Total</b>	<b>\$4,402,828</b>	<b>\$5,027,115</b>	<b>\$5,091,540</b>	<b>\$5,120,629</b>
<b>3501 Office of Public Instruction</b>				
State Level Activities				
General Fund	4,452,922	4,515,403	5,029,506	5,090,669
State Special Revenue	193,936	198,016	217,779	217,784
Federal Special Revenue	8,997,077	15,675,919	11,772,897	12,073,022
Local Education Activities				
General Fund	509,632,139	510,377,040	520,357,846	526,710,732
State Special Revenue	750,000	750,000	750,000	750,000
Federal Special Revenue	119,189,284	134,433,802	133,264,139	140,184,910
<b>Agency Total</b>	<b>\$643,215,358</b>	<b>\$665,950,180</b>	<b>\$671,392,167</b>	<b>\$685,027,117</b>
<b>4107 Board of Crime Control</b>				
Justice System Support Services				
General Fund	1,623,752	1,650,735	1,720,172	1,717,425
Federal Special Revenue	8,896,110	15,412,436	13,689,910	13,689,767
<b>Agency Total</b>	<b>\$10,519,862</b>	<b>\$17,063,171</b>	<b>\$15,410,082</b>	<b>\$15,407,192</b>
<b>4110 Department of Justice</b>				
Legal Services Division				
General Fund	3,695,876	3,397,310	3,971,073	3,570,279
State Special Revenue	339,667	313,631	313,534	314,424
Federal Special Revenue	462,565	442,517	442,453	442,368
Gambling Control Division				
General Fund	464	2,001	1,100,000	0
State Special Revenue	1,929,137	1,960,488	2,484,242	2,145,222
Proprietary Funds	784,180	795,352	890,577	831,005

# Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Motor Vehicle Division				
General Fund	4,925,852	5,572,787	5,581,381	5,397,570
State Special Revenue	3,744,491	9,107,938	6,072,254	3,727,966
Proprietary Funds	0	0	50,000	0
Montana Highway Patrol Division				
State Special Revenue	18,718,765	20,218,752	21,332,038	19,534,058
Federal Special Revenue	864,264	933,920	288,108	0
Division of Criminal Investigation				
General Fund	2,639,892	2,658,583	2,787,290	2,917,667
State Special Revenue	884,362	1,548,407	1,644,092	1,621,785
Federal Special Revenue	1,286,093	1,569,610	1,960,605	1,981,644
County Attorney Payroll				
General Fund	1,739,734	1,744,422	1,809,223	1,810,149
Central Services Division				
General Fund	344,241	339,744	357,468	334,048
State Special Revenue	457,189	475,319	555,578	521,065
Proprietary Funds	19,337	19,976	56,428	52,730
Information Technology Services Division				
General Fund	2,862,503	3,008,301	2,916,655	2,916,731
State Special Revenue	1,063,270	1,013,314	1,197,305	1,198,396
Federal Special Revenue	83,223	166,843	80,902	80,715
Proprietary Funds	6,520	6,520	13,321	13,321
Forensic Science Division				
General Fund	2,289,044	2,247,530	2,613,013	2,676,224
State Special Revenue	303,204	303,204	303,204	303,204
Federal Special Revenue	90,199	134,370	91,134	91,265
<b>Agency Total</b>	<b>\$49,534,072</b>	<b>\$57,980,839</b>	<b>\$58,911,878</b>	<b>\$52,481,836</b>
<b>Public Service Commission</b>				
Public Service Regulation				
State Special Revenue	2,669,538	3,246,224	2,924,244	2,763,430
Federal Special Revenue	13,732	13,980	13,732	13,732
<b>Agency Total</b>	<b>\$2,683,270</b>	<b>\$3,260,204</b>	<b>\$2,937,976</b>	<b>\$2,777,162</b>
<b>Board of Public Education</b>				
Administration				
General Fund	141,309	163,981	167,292	165,348
State Special Revenue	0	15,015	17,988	17,988
Advisory Council				
State Special Revenue	152,785	176,285	175,352	173,657
<b>Agency Total</b>	<b>\$294,094</b>	<b>\$355,281</b>	<b>\$360,632</b>	<b>\$356,993</b>
<b>5102 Commissioner of Higher Education</b>				
Administration Program				
General Fund	1,630,922	1,386,357	1,926,351	1,905,095
State Special Revenue	0	0	25,000	25,000
Student Assistance Program				
General Fund	8,451,220	9,079,475	8,816,988	9,046,220
Federal Special Revenue	188,986	188,985	225,773	225,773
DDE Mathematic & Science Ed Act				
Federal Special Revenue	295,129	320,937	362,946	362,946
Community College Assistance				
General Fund	6,292,234	6,359,773	7,276,419	7,638,524

# Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Talent Search				
General Fund	81,595	85,922	99,761	100,531
Federal Special Revenue	1,442,380	3,511,652	3,105,037	3,105,024
Work Force Development program				
General Fund	90,094	76,446	90,414	93,108
Federal Special Revenue	6,054,963	7,576,627	6,159,801	6,034,801
Appropriation Distribution				
General Fund	124,198,153	120,053,536	131,875,895	131,349,501
State Special Revenue	13,101,000	13,228,999	14,311,001	14,605,000
Tribal College Assistance Program				
General Fund	0	96,500	96,500	0
Guaranteed Student Loan Program				
Federal Special Revenue	25,038,628	42,570,097	34,802,608	37,047,059
Board of Regents				
General Fund	34,485	69,292	44,485	44,485
<b>Agency Total</b>	<b>\$186,899,789</b>	<b>\$204,604,598</b>	<b>\$209,218,979</b>	<b>\$211,583,067</b>
<b>5113 School for the Deaf &amp; Blind</b>				
Administration Program				
General Fund	330,662	327,696	363,253	337,559
State Special Revenue	0	987	439	439
General Services				
General Fund	383,019	352,543	413,752	407,700
Student Services				
General Fund	977,958	1,024,347	1,127,828	1,131,554
Federal Special Revenue	27,752	27,752	29,111	29,111
Education				
General Fund	1,717,254	1,803,202	2,080,003	2,075,318
State Special Revenue	341,095	341,095	282,313	282,313
Federal Special Revenue	68,944	68,944	73,754	73,754
<b>Agency Total</b>	<b>\$3,846,684</b>	<b>\$3,946,566</b>	<b>\$4,370,453</b>	<b>\$4,337,748</b>
<b>5114 Montana Arts Council</b>				
Promotion of the Arts				
General Fund	286,250	290,354	356,356	290,905
State Special Revenue	158,801	156,225	165,978	167,702
Federal Special Revenue	579,984	621,587	602,734	602,734
<b>Agency Total</b>	<b>\$1,025,035</b>	<b>\$1,068,166</b>	<b>\$1,125,068</b>	<b>\$1,061,341</b>
<b>5115 Montana State Library</b>				
Statewide Library Resources				
General Fund	1,497,806	1,716,629	1,847,093	1,560,479
State Special Revenue	1,020,396	1,020,824	1,048,747	1,048,748
Federal Special Revenue	757,888	1,253,505	1,180,694	780,694
<b>Agency Total</b>	<b>\$3,276,090</b>	<b>\$3,990,958</b>	<b>\$4,076,534</b>	<b>\$3,389,921</b>
<b>5117 Montana Historical Society</b>				
Administration Program				
General Fund	864,130	896,073	1,024,246	948,819
State Special Revenue	115,933	140,046	147,382	146,246
Federal Special Revenue	88,686	96,997	133,432	133,369
Proprietary Funds	361,919	367,514	439,604	431,086

# Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Library Program				
General Fund	600,422	605,513	643,073	643,077
State Special Revenue	24,066	25,700	25,380	25,436
Proprietary Funds	55,754	56,821	66,970	66,962
Museum Program				
General Fund	158,556	170,513	184,830	184,825
State Special Revenue	377,319	385,835	382,893	382,892
Proprietary Funds	5,203	6,712	11,615	11,614
Publications Program				
General Fund	46,752	46,752	50,503	50,671
Proprietary Funds	405,936	444,331	435,825	435,921
Historical Preservation Program				
General Fund	45,558	47,429	40,819	41,170
Federal Special Revenue	632,210	658,852	658,109	657,420
Proprietary Funds	0	0	5,000	5,000
<b>Agency Total</b>	<b>\$3,782,444</b>	<b>\$3,949,088</b>	<b>\$4,249,681</b>	<b>\$4,164,508</b>
<b>5201 Department of Fish, Wildlife &amp; Parks</b>				
Administration & Finance Division				
State Special Revenue	5,833,955	6,081,324	6,139,326	6,115,533
Federal Special Revenue	1,601,992	1,617,658	1,849,380	1,813,983
Field Services Division				
State Special Revenue	6,831,042	7,566,280	5,463,969	3,472,146
Federal Special Revenue	760,181	791,325	803,846	485,776
Fisheries Division				
State Special Revenue	3,635,112	3,848,342	4,305,744	4,301,823
Federal Special Revenue	6,396,437	6,687,512	9,064,645	9,054,302
Enforcement Division				
State Special Revenue	6,514,140	6,728,632	6,768,100	6,534,995
Federal Special Revenue	229,008	234,930	344,085	314,652
Wildlife Division				
State Special Revenue	4,028,187	4,388,571	4,528,845	4,481,376
Federal Special Revenue	3,708,583	3,806,855	4,454,928	4,455,087
Parks Division				
State Special Revenue	5,878,656	6,484,913	7,159,127	6,804,501
Federal Special Revenue	344,183	369,423	406,744	406,744
Conservation Education Division				
State Special Revenue	1,933,336	2,017,409	2,086,918	1,972,564
Federal Special Revenue	733,288	762,111	718,621	718,621
Department Management				
State Special Revenue	2,794,776	2,831,683	3,361,334	3,174,221
Federal Special Revenue	1,167,380	1,186,570	3,836,331	1,011,062
<b>Agency Total</b>	<b>\$52,390,256</b>	<b>\$55,403,538</b>	<b>\$61,291,943</b>	<b>\$55,117,386</b>
<b>5301 Department of Environmental Quality</b>				
Central Management Division				
General Fund	253,386	266,228	336,145	298,819
State Special Revenue	647,125	922,318	3,305,219	770,282
Federal Special Revenue	188,415	211,948	152,280	152,461
Planning, Prevention, & Assistance Division				
General Fund	1,614,878	1,660,966	2,564,506	2,566,428
State Special Revenue	643,425	1,031,368	956,146	960,882
Federal Special Revenue	7,130,580	8,731,670	10,408,252	10,405,836

## Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Enforcement Division				
General Fund	370,865	386,576	400,172	401,492
State Special Revenue	148,722	212,571	251,342	252,231
Federal Special Revenue	411,129	377,737	357,298	358,475
Remediation Division				
State Special Revenue	2,096,708	4,006,327	9,071,789	4,471,585
Federal Special Revenue	5,601,164	6,220,303	11,293,188	9,582,988
Permitting & Compliance Division				
General Fund	814,615	849,786	828,674	830,201
State Special Revenue	13,858,251	41,182,504	41,591,395	11,701,952
Federal Special Revenue	7,129,703	6,834,407	9,301,424	5,078,312
Petro Tank Release Compensation Board				
State Special Revenue	435,161	516,525	593,798	593,259
<b>Agency Total</b>	<b>\$41,344,127</b>	<b>\$73,411,234</b>	<b>\$91,411,628</b>	<b>\$48,425,203</b>
<b>5401 Department of Transportation</b>				
General Operations Program				
State Special Revenue	19,466,174	20,302,330	20,040,953	20,019,390
Federal Special Revenue	742,018	695,648	818,404	840,723
Construction Program				
State Special Revenue	126,894,127	149,299,840	165,746,699	140,044,919
Federal Special Revenue	236,528,551	361,963,391	308,114,021	321,681,385
Maintenance Program				
State Special Revenue	83,203,653	78,971,258	90,884,858	90,901,348
Federal Special Revenue	8,345,732	11,731,572	7,306,779	7,431,416
Motor Carrier Services Program				
State Special Revenue	5,054,175	5,438,453	5,932,890	6,017,305
Federal Special Revenue	0	0	1,050,000	1,400,000
Aeronautics Program				
State Special Revenue	1,279,347	1,362,719	2,322,370	801,987
Federal Special Revenue	118,159	61,841	2,939,309	184,320
Transportation Planning Program				
State Special Revenue	1,264,590	2,420,821	2,339,925	2,254,428
Federal Special Revenue	7,832,941	10,087,781	8,585,144	8,296,778
<b>Agency Total</b>	<b>\$490,729,467</b>	<b>\$642,335,654</b>	<b>\$616,081,352</b>	<b>\$599,873,999</b>
<b>5603 Department of Livestock</b>				
Centralized Services Division				
State Special Revenue	1,454,977	2,074,165	1,574,632	1,545,086
Federal Special Revenue	65,031	65,030	65,031	65,031
Diagnostic Laboratory Program				
General Fund	91,911	91,911	91,911	91,911
State Special Revenue	1,174,290	1,360,960	1,212,796	1,222,277
Animal Health Program				
State Special Revenue	274,981	670,069	476,045	500,600
Federal Special Revenue	750,604	1,057,793	897,503	897,503
Milk & Egg Program				
State Special Revenue	239,199	242,135	245,276	271,671
Federal Special Revenue	32,205	32,275	41,501	41,501
State Special Revenue	2,477,614	2,836,139	2,556,340	2,553,576
Brands Enforcement Program				
General Fund	429,392	441,049	460,403	458,487
State Special Revenue	6,475	6,475	6,475	6,475
Federal Special Revenue	430,079	443,722	461,090	458,487
<b>Agency Total</b>	<b>\$7,426,758</b>	<b>\$9,321,723</b>	<b>\$8,089,003</b>	<b>\$8,112,605</b>

## Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
<b>5706 Department of Natural Resources &amp; Conservation</b>				
Centralized Services Division				
General Fund	1,819,275	1,863,496	1,941,939	1,858,628
State Special Revenue	400,820	407,200	430,263	445,263
Federal Special Revenue	71,401	75,000	80,632	83,256
Oil & Gas Conservation Division				
State Special Revenue	1,036,392	1,269,805	2,119,697	1,994,089
Federal Special Revenue	106,881	110,000	0	0
Conservation & Resource Development Division				
General Fund	2,316,762	2,338,332	5,771,964	5,772,682
State Special Revenue	1,961,828	1,915,118	2,586,184	2,407,964
Federal Special Revenue	200,561	218,814	267,263	276,413
Water Resources Division				
General Fund	5,866,304	6,090,449	6,187,256	6,193,402
State Special Revenue	1,464,378	1,740,968	2,512,298	1,668,856
Federal Special Revenue	84,790	109,856	92,773	93,106
Reserved Water Rights Compact Commission				
General Fund	664,450	677,168	690,337	691,421
Forestry & Trust Lands Division				
General Fund	6,158,738	6,525,278	6,995,375	6,813,691
State Special Revenue	11,625,982	12,310,670	12,775,904	12,793,053
Federal Special Revenue	1,301,207	1,349,360	1,547,294	1,549,133
<b>Agency Total</b>	<b>\$35,079,769</b>	<b>\$37,001,514</b>	<b>\$43,999,179</b>	<b>\$42,640,957</b>
<b>5801 Department of Revenue</b>				
Director's Office				
General Fund	2,177,182	1,926,101	21,248,265	3,077,671
Federal Special Revenue	121,280	93,553	800	0
Proprietary Funds	30,167	30,930	27,332	27,332
Information Technology Division				
General Fund	2,530,552	0	3,264,485	3,903,588
Federal Special Revenue	215,490	0	0	0
Proprietary Funds	64,472	0	68,330	68,330
Resource Management Division				
General Fund	862,809	1,022,732	991,141	989,824
Federal Special Revenue	106,677	97,296	0	0
Proprietary Funds	1,141,624	1,167,897	1,235,142	1,233,887
Customer Service Center				
General Fund	4,511,183	4,111,722	4,509,882	4,581,965
State Special Revenue	359,397	357,110	421,441	427,335
Federal Special Revenue	667,516	878,199	92,400	92,400
Proprietary Funds	767,520	784,625	784,625	784,625
Business & Income Taxes Division				
General Fund	4,091,878	4,521,179	5,096,954	5,106,724
State Special Revenue	142,805	146,097	150,480	154,995
Federal Special Revenue	1,251,322	1,115,425	205,221	209,102
Property Assessment Division				
General Fund	15,105,755	15,487,886	19,375,114	18,083,786
State Special Revenue	46,812	49,956	50,000	50,000
<b>Agency Total</b>	<b>\$34,194,441</b>	<b>\$31,790,708</b>	<b>\$57,521,612</b>	<b>\$38,791,564</b>

## Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
<b>6101 Department of Administration</b>				
Governor Elect Program				
General Fund	0	50,000	0	0
Administration & Financial Services Division				
General Fund	1,154,645	1,221,564	1,233,899	1,216,591
State Special Revenue	406,518	434,937	499,107	498,832
Federal Special Revenue	58,675	163,012	64,104	64,154
Proprietary Funds	43,955	44,427	44,997	44,934
Architecture & Engineering Division				
State Special Revenue	1,150,609	1,243,564	1,254,145	1,251,602
Capital Projects Fund	11,542	18,369	0	0
General Services Division				
General Fund	567,556	592,173	663,831	660,001
Capital Projects Fund	500,000	500,000	500,000	500,000
Information Technology Services Division				
General Fund	156,341	155,470	4,550,618	449,651
State Special Revenue	0	0	1,400,833	1,401,336
Federal Special Revenue	991,286	1,803,921	1,476,417	1,475,793
Banking and Financial Division				
State Special Revenue	2,129,027	2,368,057	2,528,621	2,508,820
Montana State Lottery				
Proprietary Funds	8,360,749	7,375,907	8,176,457	7,451,322
State Personnel Division				
General Fund	1,190,996	1,201,040	1,235,347	1,236,447
State Special Revenue	29,525	27,543	32,241	32,241
State Tax Appeal Board				
General Fund	294,420	330,114	331,134	330,474
<b>Agency Total</b>	<b>\$17,045,844</b>	<b>\$17,530,098</b>	<b>\$23,991,751</b>	<b>\$19,122,198</b>
<b>6102 Appellate Defender Office</b>				
Appellate Defender				
General Fund	186,615	186,847	200,602	197,014
<b>Agency Total</b>	<b>\$186,615</b>	<b>\$186,847</b>	<b>\$200,602</b>	<b>\$197,014</b>
<b>6106 Montana Consensus Council</b>				
Consensus Council				
State Special Revenue	239,800	273,341	198,367	198,181
<b>Agency Total</b>	<b>\$239,800</b>	<b>\$273,341</b>	<b>\$198,367</b>	<b>\$198,181</b>
<b>6201 Department of Agriculture</b>				
Central Management Division				
General Fund	168,116	190,021	178,288	139,827
State Special Revenue	528,913	582,009	608,846	593,412
Federal Special Revenue	91,979	88,214	90,000	90,000
Proprietary Funds	55,981	58,935	62,001	60,429
Agricultural Sciences Division				
General Fund	101,341	102,651	101,341	101,341
State Special Revenue	4,591,277	5,067,810	5,110,328	5,103,464
Federal Special Revenue	721,704	3,004,693	4,886,702	1,291,217
Agricultural Development Division				
General Fund	328,678	335,559	334,278	333,981
State Special Revenue	2,458,526	3,145,325	3,709,427	3,705,419
Federal Special Revenue	13,401	220,000	113,401	113,401
Proprietary Funds	229,537	269,835	305,276	309,163
<b>Agency Total</b>	<b>\$9,289,453</b>	<b>\$13,065,052</b>	<b>\$15,499,888</b>	<b>\$11,841,654</b>

## Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
<b>6401 Department of Corrections</b>				
Administration & Support Services				
General Fund	9,542,890	10,566,997	11,443,843	10,123,803
State Special Revenue	105,261	453,394	481,599	478,548
Proprietary Funds	94,405	103,755	56,279	50,120
Community Corrections				
General Fund	25,447,607	25,013,648	27,395,603	27,541,502
State Special Revenue	303,830	303,828	530,002	530,002
Secure Custody Facilities				
General Fund	51,971,390	52,635,557	56,728,729	61,432,411
State Special Revenue	1,239,351	1,408,688	1,239,351	1,239,351
Federal Special Revenue	0	80,288	93,584	93,584
Montana Correctional Enterprises				
General Fund	1,572,197	1,589,951	5,450,338	2,092,275
Federal Special Revenue	0	100,000	0	0
Proprietary Funds	368,168	445,556	431,518	431,534
Juvenile Corrections				
General Fund	15,485,203	16,822,547	16,285,404	16,290,161
State Special Revenue	436,517	437,013	436,517	436,517
Federal Special Revenue	228,677	316,765	461,268	461,268
<b>Agency Totals</b>	<b>\$106,795,496</b>	<b>\$110,277,987</b>	<b>\$121,034,035</b>	<b>\$121,201,076</b>
<b>6501 Department of Commerce</b>				
Business Resources Division				
General Fund	1,363,945	1,375,782	1,405,527	1,404,909
State Special Revenue	182,270	186,485	231,189	231,030
Federal Special Revenue	3,552,884	3,204,436	3,801,746	3,794,584
Montana Promotion Division				
State Special Revenue	476,286	750,000	769,386	750,000
Community Development Division				
General Fund	201,366	208,243	220,000	220,000
State Special Revenue	964,332	1,966,174	2,431,823	862,779
Federal Special Revenue	6,457,141	4,730,755	7,934,971	7,929,866
Housing Division				
Federal Special Revenue	6,098,573	5,581,406	5,885,954	6,130,146
Director's Office/Management Services				
Federal Special Revenue	390,133	417,228	475,000	475,000
<b>Agency Totals</b>	<b>\$19,686,930</b>	<b>\$18,420,509</b>	<b>\$23,155,596</b>	<b>\$21,798,314</b>
<b>6602 Department of Labor &amp; Industry</b>				
Workforce Services Division				
General Fund	363,669	392,530	737,618	736,995
State Special Revenue	7,024,859	7,675,257	7,498,082	7,696,802
Federal Special Revenue	23,797,709	24,418,794	24,074,562	23,873,074
Proprietary Funds	0	23	0	0
Unemployment Insurance Division				
State Special Revenue	127,613	313,563	427,613	427,613
Federal Special Revenue	6,768,266	9,576,251	9,044,034	9,041,784
Commissioner's Office/Centralized Services Division				
General Fund	115,598	118,031	194,140	193,775
State Special Revenue	648,139	814,125	762,025	762,600
Federal Special Revenue	399,499	436,401	461,557	463,383
Proprietary Funds	60,952	68,910	80,207	79,348

## Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Employment Relations Division				
General Fund	652,774	664,361	856,859	857,056
State Special Revenue	6,599,569	6,618,101	6,664,072	6,629,167
Federal Special Revenue	630,437	733,456	635,912	638,070
Business Standards Division				
State Special Revenue	10,076,960	10,811,883	11,780,435	11,851,803
Proprietary Funds	93	795,322	0	0
Office of Community Services				
General Fund	23,484	23,485	37,462	60,514
State Special Revenue	743	743	0	0
Federal Special Revenue	2,386,142	3,088,363	2,404,135	2,405,083
Workers Compensation Court				
State Special Revenue	434,624	452,683	554,135	554,376
<b>Agency Total</b>	<b>\$20,804,826</b>	<b>\$23,188,397</b>	<b>\$22,933,010</b>	<b>\$22,996,069</b>
<b>6701 Department of Military Affairs</b>				
Centralized Services Division				
General Fund	427,128	437,173	452,391	438,018
Federal Special Revenue	150,933	99,597	187,943	199,269
Youth Challenge Program				
General Fund	1,107,616	1,127,701	1,127,045	1,124,315
Federal Special Revenue	1,654,127	1,719,103	1,690,566	1,686,472
Army National Guard Program				
General Fund	1,179,286	1,186,407	1,194,526	1,213,002
State Special Revenue	0	386,000	26,300	101,300
Federal Special Revenue	4,671,515	4,694,652	5,956,882	5,993,318
Air National Guard Program				
General Fund	281,946	309,121	312,935	310,191
Federal Special Revenue	2,224,627	2,304,537	2,745,389	2,740,957
Disaster & Emergency Services Division				
General Fund	456,031	459,471	629,297	621,864
State Special Revenue	14,437	163,859	14,437	14,437
Federal Special Revenue	1,645,219	4,329,246	1,786,452	1,778,715
Veterans Affairs Division				
General Fund	659,551	674,899	659,805	659,551
State Special Revenue	527,766	750,786	944,239	866,963
<b>Agency Total</b>	<b>\$15,000,182</b>	<b>\$18,642,552</b>	<b>\$17,728,207</b>	<b>\$17,748,372</b>
<b>6901 Department of Public Health &amp; Human Services</b>				
Human & Community Services Division				
General Fund	22,929,286	21,835,675	23,678,522	23,655,868
State Special Revenue	159,542	510,251	610,253	608,894
Federal Special Revenue	155,661,977	169,023,372	190,651,007	199,273,937
Child & Family Services Division				
General Fund	20,903,608	20,067,103	23,827,679	24,706,296
State Special Revenue	1,451,685	1,994,550	1,453,114	1,453,126
Federal Special Revenue	23,872,424	28,297,471	27,152,055	27,861,063
Director's Office				
General Fund	1,438,349	984,287	1,191,293	1,194,283
State Special Revenue	290,435	205,310	248,091	348,350
Federal Special Revenue	1,750,358	1,226,981	1,478,905	21,476,608
Child Support Enforcement Division				
General Fund	271,275	271,198	666,138	656,647
State Special Revenue	2,056,466	2,675,072	3,560,952	2,294,007
Federal Special Revenue	6,050,945	5,895,458	6,516,638	6,510,299

## Agency Budget Summary All Funds

Table R-1 (cont)				
AGENCY BUDGET SUMMARY HB 2 ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Fiscal Services Division				
General Fund	1,913,526	2,161,441	2,245,422	2,106,600
State Special Revenue	281,425	320,693	356,212	349,794
Federal Special Revenue	2,791,899	2,910,534	3,418,077	3,247,495
Public Health & Safety Division				
General Fund	1,852,039	1,907,334	2,110,886	2,107,437
State Special Revenue	5,320,797	6,523,629	7,060,965	5,801,130
Federal Special Revenue	35,791,750	41,479,776	43,438,210	43,432,321
Quality Assurance Division				
General Fund	1,910,520	2,231,486	2,125,799	1,898,476
State Special Revenue	255,057	280,491	333,916	581,784
Federal Special Revenue	5,365,756	5,359,739	5,681,035	5,702,299
Operations & Technology Division				
General Fund	9,136,214	9,020,438	9,034,364	9,043,013
State Special Revenue	1,133,114	953,653	1,115,004	1,117,731
Federal Special Revenue	17,609,945	16,383,200	17,417,524	17,430,946
Disability Services Division				
General Fund	42,369,565	42,938,645	44,920,363	44,794,399
State Special Revenue	1,150,030	1,254,596	1,789,399	1,898,973
Federal Special Revenue	80,174,148	82,067,595	81,555,706	81,348,391
Health Resources Division				
General Fund	71,665,419	88,368,858	97,443,689	105,934,642
State Special Revenue	5,428,379	10,181,654	18,363,627	19,357,582
Federal Special Revenue	278,672,280	301,509,114	336,126,530	359,153,069
Senior & Long-Term Care Division				
General Fund	37,464,018	43,168,144	46,451,772	48,014,024
State Special Revenue	14,355,230	19,434,999	18,543,799	19,557,828
Federal Special Revenue	143,001,063	153,789,230	144,437,803	147,137,226
Addictive & Mental Disorders Division				
General Fund	36,594,770	39,108,001	42,485,456	43,256,118
State Special Revenue	4,671,445	5,306,310	8,414,892	8,542,794
Federal Special Revenue	31,727,316	37,681,678	35,636,216	36,398,033
<b>Agency Total</b>	<b>\$830,635,705</b>	<b>\$914,341,238</b>	<b>\$970,506,666</b>	<b>\$1,008,212,105</b>
<b>All Agencies</b>	<b><u>\$2,915,153,518</u></b>	<b><u>\$3,290,161,112</u></b>	<b><u>\$2,456,552,937</u></b>	<b><u>\$3,404,182,086</u></b>
<b>Statewide Totals</b>				
General Fund	1,137,786,161	1,159,937,024	1,275,494,925	1,250,103,316
State Special Revenue	448,917,443	544,108,685	598,766,109	510,067,109
Federal Special Revenue	1,315,081,900	1,572,753,686	1,568,550,399	1,631,122,998
Capital Projects Fund	511,542	518,369	500,000	500,000
Proprietary Funds	12,856,472	12,843,348	13,241,504	12,388,663
<b>All Agencies</b>	<b><u>\$2,915,153,518</u></b>	<b><u>\$3,290,161,112</u></b>	<b><u>\$3,456,552,937</u></b>	<b><u>\$3,404,182,086</u></b>

## **Supplemental Appropriations All Funds**

The recommendation for supplemental appropriations in FY 2005 is general fund. HB 3 contains all of the supplemental appropriations.

### **General Government – Section A**

Exempt staff payouts for changes in elected and appointed officials expenditures are anticipated as follows: Governor's Office \$253,000 and Commissioner of Political Practices \$9,620, all general fund.

### **Judicial Branch -**

The legislatively mandated assumption of district court expenses began in FY 2002 when the expenses of district court judicial staff and operating expenses were transferred to the Supreme Court and, then, significantly expanded again in FY 2004 when additional district court costs were transferred from counties to the Supreme Court. Beginning in FY 2004, the state became responsible for 100% of the criminal, indigent defense and civil jury costs in district courts.

The District Court reimbursements, for such things as criminal, indigent defense, youth court and civil jury expenses, is driven by the number of cases filed in District Court and by the complexity of individual cases. The appropriation by the 2003 Legislature to the Supreme Court for FY 2004 and FY 2005 was inadequate to cover the rise in the number of cases and their complexity and the changes in the public defender system that began in FY 2004. The shortfall in appropriation authority is anticipated to be \$6.8 million general fund.

### **Public Health and Human Services – Section B**

Child Support Enforcement Division Revenue Shortfall - The estimated FY 2005 state special revenue cash shortage is expected to be \$857,058. The general fund supplemental is necessary to make up the cash shortfall and maintain operations.

The Child and Family Services Division is requesting a supplemental of \$1,142,942 general fund for Foster Care. The number of children in the program who are eligible for federal IV-E funding has declined and now their costs need to be funded by the general fund. One of the contributing factors to the supplemental is the inability of the foster care permanency planning hearing process to complete the hearings and to determine the findings within the statutory time limits. When the hearings and findings are not completed on time, the costs for children in care are charged to state funds and the contributing federal funds cannot be used. The Child and Family Services Division is examining several areas to streamline this process including internal changes, establishing better communications with the courts and county attorneys, and through legislation to allow foster care review committees to be more involved in these proceedings.

### **Public Safety and Justice – Section D**

#### **Department of Corrections –**

A \$3 million general fund supplemental is anticipated for the Department of Corrections. Cost over runs are anticipated in the areas of increased cost of higher populations of inmates requiring contract beds and higher than expected overtime costs.

#### **Department of Justice –**

1. \$200,000 general fund is recommended for the Legal Services Division for major litigation for the current cases.
2. The Department of Justice is requesting a supplemental for an exempt staff payout of \$24,000 general fund, \$33,000 state special, and \$3,000 proprietary funds.
3. In addition, \$363,762 general fund is required by HB 559 to be transferred to the highway patrol retirement fund. Although a transfer from the general fund to the highway patrol retirement fund is required in HB 559, no appropriation authority was provided. This supplemental appropriation will authorize the transfer.

### **Education – Section E**

**Office of Public Instruction** - In accordance with 20-9-351, MCA, the Office of Public Instruction requests supplemental appropriation language of up to \$3 million general fund to complete the funding of FY 2005 BASE aid and retirement GTB aid for elementary and high school districts contingent on revenue levels received in the guarantee fund. At this time, no supplemental is projected, but revenues into the guarantee fund are not certain, while payments to school districts are mandatory.

## Statutory Appropriations – All Funds

Table R-2 STATUTORY APPROPRIATIONS ALL FUNDS					
		Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
<b>3401 State Auditor's Office</b>					
Local Assistance to Counties					
General Fund		15,621,310	16,011,695	17,517,231	18,587,608
Forest Res & FPGA to Counties					
Federal Special Revenue		12,426,043	13,750,000	12,550,000	12,550,000
<b>Agency Total</b>		<b>\$28,047,353</b>	<b>\$29,761,695</b>	<b>\$30,067,231</b>	<b>\$31,137,608</b>
<b>3501 Office of Public Instruction</b>					
Local Education Activities					
State Special Revenue		47,257,759	47,146,620	49,576,662	49,398,662
<b>Agency Total</b>		<b>\$47,257,759</b>	<b>\$47,146,620</b>	<b>\$49,576,662</b>	<b>\$49,398,662</b>
<b>4110 Department of Justice</b>					
Legal Services Division					
State Special Revenue		71,594	87,656	71,592	71,592
Gambling Control Division					
State Special Revenue		2,003,157	2,258,128	2,004,528	2,004,355
Centralized Services Division					
State Special Revenue		0	125,000	62,667	62,688
Federal Special Revenue		22,368	125,000	125,000	125,000
<b>Agency Total</b>		<b>\$2,097,119</b>	<b>\$2,595,784</b>	<b>\$2,263,787</b>	<b>\$2,263,635</b>
<b>4201 Public Service Commission</b>					
Public Service Regulation					
State Special Revenue		4,541	70,459	4,541	4,541
<b>Agency Total</b>		<b>\$4,541</b>	<b>\$70,459</b>	<b>\$4,541</b>	<b>\$4,541</b>
<b>5102 Commissioner of Higher Education</b>					
Student Assistance Program					
State Special Revenue		224,628	261,492	263,500	281,500
Appropriation Distribution Program					
State Special Revenue		532,506	538,357	532,506	532,506
<b>Agency Total</b>		<b>\$757,134</b>	<b>\$799,849</b>	<b>\$796,006</b>	<b>\$814,006</b>
<b>5113 School for the Deaf &amp; Blind</b>					
Education Program					
State Special Revenue		34,717	190,879	1,724	1,724
<b>Agency Total</b>		<b>\$34,717</b>	<b>\$190,879</b>	<b>\$1,724</b>	<b>\$1,724</b>
<b>5117 Montana Historical Society</b>					
Administration Program					
State Special Revenue		142,292	104,310	144,826	145,152
Lewis & Clark Commission					
State Special Revenue		146,222	229,068	146,222	146,222
<b>Agency Total</b>		<b>\$288,514</b>	<b>\$333,378</b>	<b>\$291,048</b>	<b>\$291,374</b>
<b>5201 Department of Fish, Wildlife &amp; Parks</b>					
Parks Division					
State Special Revenue		378,510	845,163	796,739	797,180
<b>Agency Total</b>		<b>\$378,510</b>	<b>\$845,163</b>	<b>\$796,739</b>	<b>\$797,180</b>
<b>5301 Department of Environmental Quality</b>					
Petro Tank Release Compensation Board					
State Special Revenue		4,892,329	6,141,878	5,142,329	5,142,329
<b>Agency Total</b>		<b>\$4,892,329</b>	<b>\$6,141,878</b>	<b>\$5,142,329</b>	<b>\$5,142,329</b>

## Statutory Appropriations – All Funds

Table R-2 (cont)				
STATUTORY APPROPRIATIONS ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
<b>5401 Department of Transportation</b>				
General Operations Program				
State Special Revenue	16,694,579	16,694,913	16,694,782	16,694,847
Construction Program				
State Special Revenue	100,000	100,000	100,000	100,000
<b>Agency Total</b>	<b>\$16,794,579</b>	<b>\$16,794,913</b>	<b>\$16,794,782</b>	<b>\$16,794,847</b>
<b>5706 Department of Natural Resources &amp; Conservation</b>				
Oil & Gas Conservation Division				
State Special Revenue	65,916	134,083	200,000	0
Water Resources Division				
State Special Revenue	3,190	810	3,190	3,190
<b>Agency Total</b>	<b>\$69,106</b>	<b>\$134,893</b>	<b>\$203,190</b>	<b>\$3,190</b>
<b>5801 Department of Revenue</b>				
Director's Office				
General Fund	82,458,751	84,940,438	85,186,445	87,766,521
Resource Management Division				
State Special Revenue	304,930	320,217	304,930	304,930
Property Assessment Division				
General Fund	6,081,511	4,865,210	3,612,615	2,408,411
State Special Revenue	47,800,576	49,005,258	47,800,576	47,800,576
<b>Agency Total</b>	<b>\$136,645,768</b>	<b>\$139,131,123</b>	<b>\$136,904,566</b>	<b>\$138,280,438</b>
<b>6101 Department of Administration</b>				
Administration & Financial Services Division				
General Fund	20,111,760	23,559,640	20,771,850	21,010,175
State Special Revenue	4,673,516	5,762,000	4,673,516	4,673,516
Federal Special Revenue	223,494	227,662	223,494	223,494
Capital Projects Fund	168,870	490,939	168,870	168,870
Information Technology Services Division				
State Special Revenue	5,682,893	4,338,136	5,682,893	5,682,893
Montana State Lottery				
Proprietary Funds	20,770,862	19,085,784	20,770,862	20,770,862
Risk Management & Tort Defense Division				
State Special Revenue	615,582	771,178	615,582	615,582
<b>Agency Total</b>	<b>\$52,246,977</b>	<b>\$54,235,339</b>	<b>\$52,907,067</b>	<b>\$53,145,392</b>
<b>6201 Department of Agriculture</b>				
Agricultural Sciences Division				
State Special Revenue	0	33,900	33,900	33,900
Agricultural Development Division				
General Fund	1,131,219	1,315,000	1,315,000	1,315,000
State Special Revenue	37,533	246,849	272,842	318,208
Proprietary Funds	1,285,404	5,633,551	6,920,404	6,920,404
<b>Agency Total</b>	<b>\$2,454,156</b>	<b>\$7,229,300</b>	<b>\$8,542,146</b>	<b>\$8,587,512</b>
<b>6501 Department of Commerce</b>				
Research & Commercialization Division				
General Fund	0	0	3,650,000	3,650,000
State Special Revenue	1,912,253	3,650,000	3,802,200	3,802,200
Business Resources Division				
General Fund	1,099,722	1,100,000	1,100,000	1,100,000
State Special Revenue	200,002	200,000	100,000	100,000

## Statutory Appropriations – All Funds

Table R-2 (cont)				
STATUTORY APPROPRIATIONS ALL FUNDS				
	Actual FY 04	Budget FY 05	Request FY 06	Request FY 07
Montana Promotion Division				
State Special Revenue	10,287,676	11,316,957	11,222,885	11,669,583
Community Development Division				
State Special Revenue	296,693	128,308	0	0
Board of Investments				
Proprietary Funds	2,537,377	2,872,078	3,725,988	3,696,131
Montana Heritage Commission				
State Special Revenue	861,042	773,924	821,235	817,963
Federal Special Revenue	0	0	500,000	500,000
<b>Agency Total</b>	<b>\$17,194,765</b>	<b>\$20,041,267</b>	<b>\$24,922,308</b>	<b>\$25,335,877</b>
<b>6602 Department of Labor &amp; Industry</b>				
Employment Relations Division				
State Special Revenue	522,975	582,718	522,975	522,975
Business Standards Division				
State Special Revenue	0	15,384	100,000	100,000
<b>Agency Total</b>	<b>\$522,975</b>	<b>\$598,102</b>	<b>\$622,975</b>	<b>\$622,975</b>
<b>6901 Department of Public Health &amp; Human Services</b>				
Child & Family Services Division				
State Special Revenue	13,389	45,000	13,389	13,389
Disability Services Division				
State Special Revenue	1,206,539	1,002,092	1,016,710	1,014,610
Addictive & Mental Disorders Division				
State Special Revenue	3,178,897	3,245,445	3,388,414	3,432,424
<b>Agency Total</b>	<b>\$4,398,825</b>	<b>\$4,292,537</b>	<b>\$4,418,513</b>	<b>\$4,460,423</b>
<b>All Agencies</b>	<b><u>\$314,085,127</u></b>	<b><u>\$330,343,179</u></b>	<b><u>\$334,255,614</u></b>	<b><u>\$337,081,713</u></b>
<b>Statewide Totals</b>				
General Fund	126,504,273	131,791,983	133,153,141	135,837,715
State Special Revenue	150,146,436	156,366,182	156,117,855	156,289,237
Federal Special Revenue	12,671,905	14,102,662	13,398,494	13,398,494
Capital Projects Fund	168,870	490,939	168,870	168,870
Proprietary Funds	24,593,643	27,591,413	31,417,254	31,387,397
<b>All Agencies</b>	<b><u>\$314,085,127</u></b>	<b><u>\$330,343,179</u></b>	<b><u>\$334,255,614</u></b>	<b><u>\$337,081,713</u></b>

## Budget Background Information

### Details on How the 2007 Biennium Budget was Developed

**Personal Services** – The personal services portion of the executive budget is based upon a “snapshot” of actual salaries for authorized FTE, as they existed on the Statewide Accounting, Budgeting and Human Resources System (SABHRS) on June 30, 2004, which was the end of the fiscal year. OBPP prepared the FY 2006 and FY 2007 personal services budgets to reflect HB 13 adopted by the 2003 Legislature, workers comp, unemployment insurance, FICA, retirement contribution rates, number of hours each fiscal year, longevity adjustments and health insurance rates. These personal services schedules are included in the present law base for current level positions that are authorized for FY 2005 and thus authorized to continue into the 2007 biennium.

The 2003 Legislature approved a personal services budget reduction that lowered general fund budgets by approximately \$3.7 million each year of the 2005 biennium. The reduction was made permanent in the executive budget for the 2007 biennium and eliminated approximately 60.00 FTE and \$2.25 million general fund each year. Agencies with an ongoing reduction of \$11,000 or less each year were exempted and from the reduction. Also, agencies with 24/7 positions were only required to take the proportional reduction in personal services of 24/7 positions compared to all positions. In addition, the Department of Natural Resources and Conservation and the Department of Military Affairs were also exempted because these agencies chose to reduce operating budgets in the base year instead and therefore the personal services budgets were not backfilled for the reduction.

**Inflation/Deflation** - The adjusted base for FY 2006 and FY 2007 includes fully funded personal services costs in the 61000 expenditure accounts. It does not include per diem for boards and advisory committees, overtime, shift differential pay and holidays worked. In addition, the following accounts have been inflated/deflated from the FY 2004 base amounts due to the new recommended amounts/rates:

<u>Account</u>	<u>Name</u>	<u>FY 2006</u>	<u>FY 2007</u>
62142	Disk Storage	-10.00%	-10.00%
62172	Batch CPU	-10.00%	-10.00%
62177	TSO CPU	-10.00%	-10.00%
62178	IDMS/CPU CICS ADS	-10.00%	-10.00%
62180	CICS CPU	-10.00%	-10.00%
62404	In-State Motor Pool	-13.00%	-12.50%
62510	Motor Pool Leases	-13.00%	-12.50%
62601	Electricity	1.00%	2.00%
62603	Natural Gas	18.00%	12.00%
63125	Library Books	6.00%	9.00%

No other inflation or deflation is included in the adjusted base budgets for FY 2006 and FY 2007. Agency requests for other changes to the adjusted base budget were submitted in decision packages (DPs), which will be listed individually in separate tables for legislative action in the Legislative Fiscal Division analysis of the budget.

**Utilities Exception** – Due to a high level of uncertainty in natural gas and electricity prices, a contingency pool is recommended. If inflation exceeds the level forecast in June 2004, the OBPP will distribute up to \$1.7 million additional general fund authority and \$2 million other funds authority to agencies.

**Fixed Costs** - Although most agencies will be billed in the 2007 biennium consistent with the amounts budgeted for fixed costs, there may be a few exceptions, notably network fees that are based on the number of devices actually on the system, warrant writing fees for warrants actually issued, and that portion of lease vehicles based on number of miles driven. The total of fixed costs for the 2007 biennium is shown for each fiscal year just above. A brief summary of each fixed cost follows and the manner in which each of these objects was adjusted in the budget is summarized.

<b>Fixed Costs for the 2007 Biennium</b>		
<u>Fixed Cost Account</u>	<u>FY 2006 Amount</u>	<u>FY 2007 Amount</u>
Insurance (62104)	\$8,433,904	\$8,414,918
Warrant Writer (62113)	\$789,475	\$794,698
Payroll (62114)	\$453,103	\$453,103
Legislative Audit Fees (62122)	\$3,073,930	\$0

## Budget Background Information

### Details on How the 2007 Biennium Budget was Developed

SABHRS (62148)	\$6,335,169	\$6,335,169
Data Network Fees (62174)	\$10,654,340	\$10,930,946
Messenger Services (62307)	\$162,180	\$162,180
Capitol Complex Rent (62527)	\$6,726,118	\$6,796,941
Grounds Maintenance (62770)	\$334,652	\$334,652
SWCAP (62888)	\$1,836,574	\$1,836,574

**Insurance** - The state self-insures for property losses under \$250,000 and claims for general liability, errors and omissions, inland marine, auto liability, and foster care liability.

FY 2004 Actual: \$7,868,081      FY 2006 Budgeted: \$8,433,904      FY 2007 Budgeted: \$8,414,918

**Warrant Writer** - Check writing and auto-deposit capabilities for two million annual transactions are provided to state agencies. The service is charged out on actual experience and projected based on historical demand. Electronic fund transfers have eased the demand for warrants, demonstrated by the budget reduction

FY 2004 budget: \$859,015      FY 2006 projected: \$789,475      FY 2007 projected: \$789,475

**Payroll Service** - Payroll processing for more than 12,000 state employees has projected operating expenses of \$453,103 each year of the 2007 biennium.

**Audit** - Total statewide financial compliance audit costs for the 2007 biennium are \$3,073,930. Biennium financial compliance audit costs for the 2005 biennium were \$2,798,601.

**SABHRS** - Costs to finance the Statewide Accounting, Budgeting, and Human Resource System (SABHRS) have been distributed to state agency budgets. The SABHRS operations bureau will maintain the uniform central management system with total budgeted operating expenses of \$6,335,169 in each of year of the 2007 biennium. State agencies will pay this in distributed fixed costs, allocated by FTE and transaction usage, using all funds proportionately.

**Data Network Fees** - The amount for network fees is the number of agency network devices that will be in use in FY 2006 and FY 2007 times \$72.60 each month, which is the same as in each of the two previous biennia. The allocation will be \$10,654,340 in FY 2006 and \$10,930,946 in FY 2007.

**Messenger Service** - Mail sorting, outgoing pickup and incoming mail delivery to all state agencies within the Helena area is a budgeted cost, then distributed as a fixed cost to customer agencies, based upon historical volume, the number of FY 2004 holdouts (similar to a post office box), and the number of FY 2004 deliveries. The distributed fixed costs are \$162,180 each year of the 2007 biennium.

**Department of Administration Rent** - Agencies within the Capitol Complex will pay \$6.613 and \$6.680 per square foot for office space in FY 2006 and FY 2007, respectively. Warehouse space is budgeted at \$3.901 per square foot (psf) in FY 2006 and \$3.969 per square foot (psf) in FY 2007.

**Grounds Maintenance** - Capitol grounds maintenance, snow removal, and water charges are paid by Capitol Complex agencies at a rate of \$0.3896 psf of rented office space. This service is currently provided by the Department of Fish, Wildlife and Parks, but the executive believes efficiencies can be gained by consolidating the service with Capitol Complex rent. LC # 0246 is currently proposed to move this program from the Department of Fish, Wildlife and Parks to the Department of Administration.

**SWCAP (Statewide Cost Allocation Plan)** - The costs of certain general government services financed from the general fund are recovered from non-general fund programs. The OBPP, the Accounting Principles and Financial Reporting Sections, the Treasury, the Classification unit, MT PRRIME debt service, Labor Relations unit, and the Administration & Policy unit of the State Personnel Division are allocated. The SWCAP is based upon an allocation to each state agency for the cost center budget based on indirect measures of workload generated by that agency. LC # 0077 will be introduced to the Legislature to combine SWCAP and what is referred to as SFCAP (State Funds Cost Allocation Plan). All funds recovered from SWCAP are deposited to the general fund. The total amount allocated to agencies is \$1,836,574 each year of the 2007 biennium.

## **Budget Background Information**

### **Details on How the 2007 Biennium Budget was Developed**

**Vacancy Savings** - Vacancy savings of 4 percent was applied to all agencies, except those with fewer than 20.00 FTE, elected officials per se, university system faculty, the legislative branch, and the judicial branch. The vacancy savings from the HB 2 base budgets of the affected agencies generated \$24.5 million all funds each year of the biennium including \$7.4 million each year general fund. This amount of \$49 million total funds was used to help fund the recommended HB 13 pay plan for the 2007 biennium.

HB 13 pay plan bill also includes a very important biennial contingency account of \$1.5 million general fund and \$3 million other funds for agencies that are unable to achieve the 4 percent vacancy savings due to lack of staff turnover and agencies that are unable to absorb the full costs of retirement payouts. A number of agencies are projecting very significant, costly retirements in the 2007 biennium and the executive recommends this contingency, rather than funding individual agencies for unknown projected costs.

**Agency Mission, Goals and Objectives** - The mission for each state agency is printed as part of the budget. Goals and objectives also are required in accordance with 17-7-111(3)(c), MCA, and are available on the Internet at [www.discoveringmontana.com/budget/css/goals/goals.asp](http://www.discoveringmontana.com/budget/css/goals/goals.asp).

**Analysis of Receipts by Fund** - The analysis of receipts by fund required by 17-7-124, MCA, is available on request from the OBPP, Room 277 State Capitol.

**Proposed Five Percent Budget Reduction Plans** – The budget requirements found in 17-7-111(3)(f), MCA, state that agencies with more than 20 FTE must submit a plan to reduce the proposed base budget for the agency from the general appropriations act and the state pay plan by five percent. The plans only apply to the general fund and those state special revenue funds that transfer their interest or fund balance to the general fund. Also exempted are legislative audit costs and administratively attached entities that hire their own staff. All state agencies with the exception of one have submitted their plans and they are available upon request from the OBPP, Room 277 State Capitol. **Note: The Superintendent of Public Instruction refused to submit a five percent plan as required by law, so the plan for the Office of Public Instruction was developed by the Governor’s Office of Budget and Program Planning.**

## Background Information on the Medicaid Program

The Medicaid program is a state operated program; however, it is very closely tied to the federal government. The federal government issues the governing regulations for this major system of delivery of health care to over 80,000 Montanans every month. The federal and state governments share the cost of services provided by Medicaid. To understand the DPHHS budget proposed for FY 2006 and 2007, it is necessary to have an understanding and appreciation of the Medicaid cost sharing arrangement between the state and the federal government.

The Federal Medical Assistance Percentage (FMAP) rate determines what portion of Medicaid costs is the state's responsibility. The percentage any state is responsible for is determined by a formula that essentially compares the per capita income of a state to the average per capita income for the entire nation. This percentage for Montana has varied over the past years between 27 percent and 31 percent. It is key to understand that a one percent change in the FMAP rate results in a shift of \$5.0 to \$5.5 million dollars between the state and the federal government. The FMAP for the base year of 2004 was 27.15 percent and has gone up to 29.46 percent in FY 2006 and is estimated to further grow to 30.00 percent in FY 2007. This has resulted in a cost to the state, reflected in the budget proposal for DPHHS, of \$26.5 million. This is a cost shift; there is a reduction of federal government payments of a like amount. The result is that the state's cost has increased, but the level of services and the number of services have not increased, nor have any more Montanans been served as a result of this cost increase.

The above situation is not unique. The FMAP rate changes every year and in other years the cost shift has been favorable to Montana, with the federal government assuming a larger share of the costs. Another aspect of this budget related to Medicaid and FMAP that resulted in a \$28 million increase in general fund costs is, in fact, unique. This situation is a result of the federal Jobs and Growth Tax Relief Reconciliation Act passed in May 2003. A feature of this legislation was that the federal government increased its rate of payment for Medicaid costs by almost three percent in FY 2004. This "windfall" of over \$20 million in FY 2003 and FY 2004 in costs assumed by the federal government had the result of artificially lowering the starting point for calculating the DPHHS budget by \$14 million, or the savings associated with FY 2004. This event, the "enhancement" of the FMAP rate, was a one time only occurrence. To return the budget for FY 2006 and 2007 to the level had the FMAP enhancement not taken place, the department has reflected \$14 million in each year of the budget proposal. Again, this requested amount does not provide additional benefit to the people who are recipients of Medicaid services, nor does it serve any more of them.

Finally, the Medicaid program continues to grow. The cost of Medicaid is influenced by three basic controlling elements, all of which the state has limited capability to control or influence. These factors are: 1) the number of eligible recipients; 2) the number of services the recipients need; and 3) the cost of these services. With a growing population, a population that is aging, and an increasing cost for health care, the cost of Medicaid is continuing to rise. DPHHS has worked steadily to more efficiently serve people in a lower cost setting and to leverage federal funding wherever possible. They are also embarking on a major redesign of the Medicaid program. This initiative has been hailed as a major effort by the federal officials who have reviewed it. This was a department initiated effort supported by the 2003 legislature and is being brought forward following an extensive study by a committee appointed by the Governor to assist the department. There are legislative and budget proposals based on this project and waiver requests are being prepared for submittal to the federal government. While this reform is expected to be a major positive accomplishment, it has a long way to go to be implemented. In the meantime the department has \$33 million requested within their budget to address the continuing increase in costs of the Medicaid program.

Summarizing, the Medicaid related budget request total \$88 million and this is 83 percent of the increase in general fund requested in the budget proposal for the next biennium for the DPHHS.



# Unified Prevention Budget

## Submitted by the Interagency Coordinating Council for State Prevention Programs

### Purpose – MCA 2-15-225

*"prepare and present to the legislature and to the appropriate standing and interim legislative committees a unified budget for state prevention programs, which must be published in the governor's executive budget"*

### Budget Criteria

*This Unified Budget is not a functional budget, but rather a compilation of multi-agency prevention programs that assist Montana to reduce youth substance use. The Interagency Coordinating Council for State Prevention Programs (ICC) assembled the Unified Budget to illustrate the appropriation of prevention funds to communities to facilitate achieving this prioritized ICC goal. All appropriations reflected in this Unified Budget are also listed within their specific agency budgets.*

### ICC Goal



Reduce youth use of alcohol, tobacco and other drugs (ATOD) by promoting alternate activities and healthy lifestyles.

### Comprehensive Approach:

*Programs aim to postpone or reduce youth use of alcohol, tobacco or other drugs. They support prevention services provided by grants and contracted services to the community level. Schools and communities plan and create environments where teens are less likely to participate in risky drug-related behavior and more likely to take part in healthy, productive activities. Reflecting the above comprehensive approach, these budget figures are based on money available for grant making and community contracts, which does not include operating/internal administrative costs.*

## Unified Prevention Budget

<b>Benchmarks</b>	<b>Prevention Programs</b> Reflecting the above comprehensive approach, these budget figures are based on money available for grant making and community contracts, which does not include operating/internal administrative costs.	<b>Base Budget (FY 2004)</b>	<b>2007 Biennium Proposal (FY 06-07)</b>
<p><b>Benchmark A</b> By 2005 decrease the number of high school students who report using ATOD in the past 30 days by 10%.</p> <p>Baseline Year: 1999</p> <ul style="list-style-type: none"> <li>• Cigarettes: 35% MT; 35% National</li> <li>• Smokeless Tobacco: 18% MT; 8% National</li> <li>• Alcohol: 58% MT; 50% National</li> <li>• Marijuana: 26% MT; 27% National</li> </ul> <p>Status Year 2003</p> <ul style="list-style-type: none"> <li>• Cigarettes: 23% MT; 21.9% National</li> <li>• Smokeless Tobacco: 13% MT; 6.7% National</li> <li>• Alcohol: 50% MT; 44.9% National</li> <li>• Marijuana: 23% MT; 22.4% National</li> </ul> <p><b>Benchmark B</b> Decrease the percentage of students who use alcohol, cigarettes and other drugs before the age of 13 by 10%.</p> <p>Baseline Year: 1999</p> <ul style="list-style-type: none"> <li>• Cigarettes: 25% MT; 25% National</li> <li>• Alcohol: 33% MT; 32% National</li> <li>• Marijuana: 12% MT; 11% National</li> </ul> <p>Status Year: 2003</p> <ul style="list-style-type: none"> <li>• Cigarettes: 20.7% MT; 18.3% National</li> <li>• Alcohol: 30.5% MT; 27.8% National</li> <li>• Marijuana: 10.9% MT; 9.9% National</li> </ul> <p><i>Data Source: Youth Risk Behavior Survey (YRBS)</i></p>	<ul style="list-style-type: none"> <li>➤ <b>Community Incentive Program (CIP) (DPHHS-AMDD)</b></li> <li>➤ <b>Enforcing Underage Drinking Laws (EUDL) (MBCC)</b></li> <li>➤ <b>Fetal Alcohol Syndrome (FAS) Consortium (DPHHS-PHSD)</b></li> <li>➤ <b>Montana Tobacco Use Prevention Program (MTUPP) (DPHHS – PHSD)</b></li> <li>➤ <b>Safe and Drug Free School (SDFS) (MBCC)</b></li> <li>➤ <b>Safe and Drug Free School (SDFS) (OPI)</b></li> <li>➤ <b>Substance Abuse Prevention and Treatment (SAPT) Block Grant (DPHHS-AMDD)</b></li> <li>➤ <b>Title V Juvenile Delinquency Prevention (MBCC)</b></li> </ul>	<p>• <b>\$7,881,344</b></p> <p>\$514,242 (0% state, 100% Federal)</p> <p><b>\$342,000</b> (0% state, 100% Federal)</p> <p><b>\$279,087</b> (0% state, 100% Federal)</p> <p><b>\$3,346,425</b> (72.19% state, 27.81% Federal)</p> <p><b>\$444,756</b> (0% state, 100% Federal)</p> <p><b>\$1,539,385</b> (0% state, 100% Federal)</p> <p><b>\$1,315,449</b> (0% state, 100% Federal)</p> <p><b>\$100,000</b> (0% state, 100% Federal)</p>	<p>• <b>\$16,334,303</b></p> <p>\$0 (this program is not anticipated to continue)</p> <p>\$659,554 (0% state, 100% Federal)</p> <p>\$0 (this program is not anticipated to continue)</p> <p>\$8,864,123 (72.19% state, 27.81% Federal)</p> <p>\$835,220 (0% state, 100% Federal)</p> <p>\$3,080,000 (0% state, 100% Federal)</p> <p>\$2,695,406 (0% state, 100% Federal)</p> <p>\$200,000 (0% state, 100% Federal)</p>

# ADA Report

## AMERICANS WITH DISABILITIES ACT

The Americans with Disabilities Act (ADA) gives federal civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, state and local government services, and telecommunications.

It is the policy of the State of Montana that discriminatory barriers to employment in state government on the basis of disability must be eliminated, in accordance with relevant state and federal law such as the Montana Human Rights Act of 1974, Section 504 of the Rehabilitation Act of 1973, and Titles I and II of the ADA of 1990. Several state personnel policies refer to the various provisions of these laws. The intent of this policy statement is to link together these provisions into one consolidated policy statement. Following is the agency progress report of ADA compliance:

### KEY

#### **Removing Physical Barriers:**

- A = All facilities are in the Capitol Complex.
- B = No planning or initiatives in this area.
- C = Preliminary planning underway in this area.
- D = A well-developed transition plan exists and partial activity in this area.
- E = A well-developed transition plan exists and major activity in this area.
- F = Transition plan activities are complete; review process in place for new facilities.

#### **ADA Implementation Progress:**

- 0 = No planning or initiatives in this area.
- 1 = Preliminary planning underway in this area.
- 2 = A well-developed written self-evaluation exists in this area.
- 3 = Well-developed plans exist and partial activity in this area.
- 4 = Well-developed plans exist and major activity in this area.
- 5 = Major evidence of accessibility in this area.
- 6 = Continual review process in place to monitor need for activity as changes occur.

## AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) 2007 BIENNIUM REPORT

Agency	Program #	Removing Barriers	Services	Employment	Public Meetings	Staff Training
<b>1104 Legislative Services</b>	All	A	5	5	5	0
<b>1112 Consumer Counsel</b>	1	B	6	6	6	0
<b>2110 Supreme Court</b>	All	C	1	1	1	1
<b>3101 Governor</b>	All	A	6	6	6	6
<b>3201 Secretary of State</b>	All	F	6	6	6	6
<b>3202 Political Practices</b>	1	A	0	0	0	0
<b>3401 State Auditor</b>	All	B	6	6	6	6
<b>3501 Office of Public Instruction</b>	All	F	5	6	5	6
<b>3513 College Tech/Great Falls</b>	All	F	6	5	5	5
<b>3514 College Tech/Helena</b>	All	D	4	3	5	3
<b>4107 Board of Crime Control</b>	All	F	6	6	6	6
<b>4110 Justice</b>						
4110 Attorney General	1	A	3	5	3	2
4110 Gambling Control	7	B	6	6	6	6
4110 Motor Vehicles	12,17	C	6	6	5	6
4110 Highway Patrol	13	C	2	5	2	3
4110 Law Enforcement Services	18	C	1	5	4	1
4110 Law Enforcement Academy	22	C	1	5	4	1
4110 Central Service	28	A	6	6	6	6
4110 Comp Service & Plan	29	F	6	6	6	6
4110 Forensic Science	32	E	1	5	1	1
<b>4201 Public Service Commission</b>	1	F	6	6	6	6

# ADA Report

Agency	Program #	Removing Barriers	Services	Employment	Public Meetings	Staff Training
<b>5101 Bd of Public Education</b>	1	F	6	6	6	6
<b>5102 Comm of Higher Education</b>						
5102 Administration	1	F	6	6	6	6
5102 Student Assistance Program	2	F	6	6	6	6
5102 Eisenhower Grant	3	F	6	6	6	6
5102 Benefits Group	5	F	5	6	6	5
5102 Talent Search	6	F	3	3	3	3
5102 Perkins Program	8	F	5	6	5	6
5102 Guaranteed Student Loan	12	F	6	6	6	6
5102 Board of Regents	13	F	6	6	6	6
<b>5103 U of M – Missoula</b>	All	E	4	6	6	6
<b>5104 MSU / Bozeman</b>	All	D	5	5	5	5
<b>5105 MT Tech/U of M</b>	All	D	3	6	3	6
<b>5106 MSU / Billings</b>						
<b>5107 MSU / Northern</b>						
<b>5108 WMC / U of M</b>						
<b>5109 MSU/Ag Exp Station</b>						
<b>5110 Coop Extension Service</b>						
<b>5113 School for Deaf &amp; Blind</b>	All	B	6	6	6	6
<b>5114 MT Arts Council</b>	1	E	5	6	6	1
<b>5115 State Library</b>	1	A	5	5	5	1
<b>5117 Historical Society</b>	All*	A	6	4	5	3
<b>5119 Fire Services Training</b>						
<b>5201 FWP</b>						
5201 Administration & Finance	1	E	4	4	5	4
5201 Field Services	2	E	4	4	5	4
5201 Fisheries	3	E	4	4	5	4
5201 Law Enforcement	4	E	4	4	5	4
5201 Wildlife	5	E	4	4	5	4
5201 Parks	6	E	4	4	5	4
5201 Conservation Education	8	E	4	4	5	4
5201 Management	9	E	4	4	5	4
<b>5301 DEQ</b>						
5301 Central Services	10	A	5	5	5	3
5301 Petroleum Board	11	A,E	5	5	5	3
5301 Prevention Plan & Assist	20	A,E	5	5	5	3
5301 Enforcement	30	A	5	5	5	3
5301 Remediation	40	A,E	5	5	5	3
5301 Permit & Compliance	50	A	5	5	5	3
<b>5401 Transportation</b>						
5401 General Operation	1	F	6	6	6	6
5401 Construction	2	F	4	5	5	6
5401 Maintenance	3	F	6	6	6	6
5401 Motor Pool	7	F	6	6	6	6
5401 Equipment	8	F	6	6	6	6
5401 Motor Carrier Svc	22	F	6	6	6	6
5401 Aeronautics	40	F	6	6	6	6
5401 Transportation Planning	50	F	6	6	6	6
<b>5603 Livestock</b>						
5603 Central Services	1	A	6	6	6	1
5603 Lab	3	F	6	6	6	1
5603 Animal Health	4	A	6	6	5	1
5603 Milk & Egg	5	A	6	6	5	1
5603 Brands Enforcement	6	A	6	6	5	1
5603 Meat Inspection	10	A	6	6	5	1
<b>5706 DNRC</b>						
5706 Trust Land Development	4	F	5	6	6	6
5706 Central Services	21	F	5	6	6	6
5706 Oil & Gas	22	F	5	6	6	6

# ADA Report

Agency	Program #	Removing Barriers	Services	Employment	Public Meetings	Staff Training
5706 Conservation Resource Dev	23	F	5	6	6	6
5706 Water Resource Development	24	F	5	6	6	6
5706 Reserved Water Rights	25	F	5	6	6	6
5706 Forestry	35	C	1	1	1	1
<b>5801 Revenue</b>						
5801 Director's Office	1	A	6	4	5	6
5801 Information Technology	2	A	6	4	5	6
5801 Resource Management	5	A	6	4	5	6
5801 Customer Service Center	6	A	6	4	5	6
5801 Business & Income Tax	7	A	6	4	5	6
5801 Property Assessment	8	D	6	4	5	6
<b>6101 Administration</b>						
6101 Acct & Management	3	A	6	6	6	6
6101 Architecture & Engineering	4	A	5	5	5	5
6101 Procurement	6	A	1	5	5	1
6101 Property & Supply	6	B	5	5	5	5
6101 General Services/Facilities	6	A,F	6	6	6	6
6101 Print & Mail	6	A	0	5	0	4
6101 Information Service	7	A	6	6	6	6
6101 Financial	14	F	1	6	5	5
6101 MT Lottery	15	F	6	6	6	6
6101 Personnel	23	A	6	6	6	5
6101 Risk Mgmt & Tort Defense	24	A,C	1	6	1	1
6101 State Tax Appeal	37	A	6	6	6	6
<b>6102 Appellate Defender</b>	1	F	5	5	5	5
<b>6103 State Fund</b>	All	D	6	6	6	3
<b>6104 Public Employee Retirement</b>	1 thru 9,35	F	2	2	3	1
<b>6105 Teachers Retirement</b>	1	A	3	6	3	6
<b>6106 Consensus Council</b>	1	A	0	0	0	0
<b>6201 Agriculture</b>						
6201 Management	15	A	6	6	6	6
6201 Agriculture Sciences	30	E	5	6	5	6
6201 Agriculture Development	50	F	5	5	5	6
<b>6401 Corrections</b>						
6401 DOC Central Services	1	A	0	4	0	3
6401 Probation/Parole	2	B	0	1	0	1
6401 TSCTC	2	E	5	5	0	1
6401 MSP Administration	3	D	5	0	0	1
6401 MSP Security Facility	3	D	5	0	0	1
6401 Women's Prison	3	B	5	5	5	0
6401 MCE	4	C	3	3	0	1
6401 Riverside Youth	5	B	5	4	0	1
6401 Pine Hills	5	F	6	6	5	5
6401 Juvenile Trans Center	5	B	0	0	0	0
<b>6501 Commerce</b>						
6501 Economic Development	51	D	6	6	6	6
6501 Travel Montana	52					
6501 Section 8	54					
6501 Health Facility Authority	71	D	6	6	6	6
6501 Science & Tech Alliance	73	D	6	6	6	6
6501 Board of Housing	74	D	6	6	6	6
6501 Board of Investments	75	F	6	6	6	6
6501 Management	81	D	6	6	6	6
<b>6602 Labor &amp; Industry</b>						
6602 Job Service	1	F	6	6	6	3
6602 Unemployment Insurance	2	F	5	5	5	5
6602 Central Service	3	A	2	6	6	2
6602 Employee Relations	4	F	6	6	5	6

## ADA Report

Agency	Program #	Removing Barriers	Services	Employment	Public Meetings	Staff Training
6602 Prof & Occup License Bureau	5	F	5	5	5	1
6602 Weights & Measures	6	F	5	5	5	1
6602 Community Services	7	A	2	6	6	2
6602 Building Codes	8	F	5	5	5	1
6602 Work Comp Court	9	F	6	5	6	3
<b>6701 Military Affairs</b>						
6701 Operation Support	1	C	1	5	4	1
6701 Army National Guard	12	D	2	6	6	3
6701 Air National Guard	13	F	6	5	5	1
6701 Disaster & Emergency Svc	21	C	2	5	4	1
6701 Veteran's Affairs	31	F	6	5	5	1
<b>6901 DPHHS</b>						
6901 Human & Community Services	2	E	4	5	5	4
6901 Child & Family Services	3	D	4	4,5	4	4
6901 See below**	4	D	4	4,5	4	4
6901 Child Support Enforcement	5	F	5	5	5	5
6901 Fiscal Services Division	6	0	0	0	0	0
6901 Public Health & Safety	7	E	4	5	5	4
6901 Quality Assurance	8	E	4	4,5	4	4
6901 Operations & Technology	9	E	4	4,5	4	4
6901 Disability Services	10	D	4	4,5	4	4
6901 Child & Adult Health	11	E	4	5	5	4
6901 MT Veteran's Home	22	E	4	4,5	4	4
6901 Senior & Long Term Care	22	E	4	4,5	4	4
6901 Addictive & Mental Disorders	33	E	4	4,5	4	4

## Resource Indemnity Trust Tables

Table R-3 represents the executive revenue estimate and the statutory allocation of the RIT interest for the 2007 Biennium. The \$3,226,000 total carries over for further distribution shown at the top of the recommendations on the second table.

<b>Table R-3</b>				
<b>RIT Interest 2007 Biennium</b>				
	FY 2005	FY 2006	FY 2007	Biennium Total
RIT Interest Earnings (Exec Est)	\$6,726,000	\$6,528,000	\$6,503,000	\$13,031,000
Priority Statutory Allocation				
Environmental Contingency Acct		(175,000)		(175,000)
Oil & Gas Prod. Damage Mit Acct		(50,000)		(50,000)
Water Storage Acct		(500,000)		(500,000)
Groundwater Assessment Acct	(300,000)	(300,000)	(300,000)	(600,000)
MSU Northern Stat Approp	(240,000)	(240,000)	(240,000)	(480,000)
FWP-Future Fishers	(350,000)	(500,000)	(500,000)	(1,000,000)
Renewable Resource Grant & Loan	(2,000,000)	(2,000,000)	(2,000,000)	(4,000,000)
Reclamation & Development Grants	(1,200,000)	(1,500,000)	(1,500,000)	(3,000,000)
	<b>\$2,636,000</b>	<b>\$1,263,000</b>	<b>\$1,963,000</b>	<b>\$3,226,000</b>

Table R-4 on the next page shows the proposed appropriations of the remaining interest and other revenues in the various RIT accounts recommended for the house bills and state agencies. Although the renewable resources accounts shows a \$229 thousand revenue short fall, it is recognized that the \$4 million grant program gets implemented over several biennia and can cash flow this deficit in the 2007 biennium.

## Resource Indemnity Trust Tables

Table R-4 RIT Recommendations 2007 Biennium							
RIT Interest available for Distribution <b>\$3,226,000</b>	Renewable Resources (02272) 30%	Reclamation & Development (02458) 35%	Haz/Waste CERCLA (02070) 26%	EQPF (02162) 9%	Groundwater Assessment (02289) 0%	Water Storage (02216) 0%	Orphan Share (02472) 0%
Distribution % of RIT Interest							
Available Fund Balance Beginning FY2006	(233,349)	1,413,379	249,653	636,769	252,454	(131,283)	5,596,936
Revenues (RATC, agency estimates)							
RIT Interest-Off of the Top	4,480,000	3,000,000			600,000	500,000	
RIT Interest- Remaining Distribution	967,800	1,129,100	838,760	290,340			
RIGWA proceeds		585,000					435,000
Oil and Gas Tax		3,848,000					3,848,000
Metal Mines Tax		1,408,000					
Sweep of Excess Coal Tax & Interest	516,009				732,000		
STIP/Other Interest	80,000		5,000	6,000		34,000	80,000
Cost Recoveries				1,023,800			60,000
Proposed legislation fund transfer			350,000	250,000			(600,000)
Administrative Fees							
State-Owned Project Revenue						277,500	
<b>Total Beg. Fund Balance &amp; Revenue</b>	<b>\$5,810,460</b>	<b>\$11,383,479</b>	<b>\$1,443,413</b>	<b>\$2,206,909</b>	<b>\$1,584,454</b>	<b>\$680,217</b>	<b>\$9,419,936</b>
Exective Appropriations	R&R	R&D	CERCLA	EQPF	GWATER	WATERS	ORPHAN
House Bills 6 & 7 Grants	4,000,000	4,000,000					
House Bill 6 Emergency/Private Grants		400,000					
MSU-Northern	480,000						
UM-Bureau of Mines					1,332,000		
DNRC Central Services	10,000	14,000					
DNRC CARD-Conservation Districts	-	628,548					
DNRC Resouce Development Bureau	-	1,001,695					
DNRC Water Resources Division						544,600	
DNRC-Flathead Basin Commission	16,002	101,946					
Proposed legislation fund transfer							
DEQ-10-CSD-ATTY Pool/Brd of Env Review		93,372	47,016				
DEQ-20-Planning-Prevention-Assistance Div			248,192				
DEQ-30-Enforcement Div		9,648					
DEQ-40-Remediation Div			47,916	2,199,144			4,150,019
DEQ-50-Permitting and Compliance		3,242,009	1,052,358				
Judiciary-Water Court	1,533,510						
Library Commission NRIS	-	782,872					
<b>Total Request</b>	<b>\$6,039,512</b>	<b>\$10,274,090</b>	<b>\$1,395,482</b>	<b>\$2,199,144</b>	<b>\$1,332,000</b>	<b>\$544,600</b>	<b>\$4,150,019</b>
<b>Fund Balance</b>	<b>-\$229,052</b>	<b>\$1,109,389</b>	<b>\$47,931</b>	<b>\$7,765</b>	<b>\$252,454</b>	<b>\$135,617</b>	<b>\$5,269,917</b>

## Glossary of Terms Used in the Executive Budget

**Account** – A name for one of the different kinds of accounts used in the PeopleSoft general ledger, such as expense, revenue, asset, liability, and equity.

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. (GFOA)

**Activity** - Departmental efforts that contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget. (GFOA)

**Administrative Authorization** - An administrative authorization is established to provide appropriation authority for funds transferred from another agency.

**Ad Valorem Taxes** - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate. (GFOA)

**Agency** - Each state office or department of the executive branch, office of the judicial branch, or office of the legislative branch of state government, except for purposes of capital projects administered by the Department of Administration, for which institutions are treated as one department and university units as one system. (MCA)

**Agency Mission** - Agency mission statements articulate the reason for an agency's existence. Stated clearly and concisely, preferably in one sentence, most mission statements will remain constant for years. All agencies are required by substantive law to develop agency mission statements for publication in the executive budget.

**Agency Transfer** - Direct transfer of appropriation authority from one agency to another agency.

**Allot** - To divide an appropriation into amounts that may be encumbered or expended during an allotment period. (GFOA)

**Annualize** - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget. (GFOA)

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes. (GFOA)

**Appropriation** - Authority established by legislative action or executive order for amounts that may be disbursed from a fund, program, and/or expenditure account for a particular purpose during a specific period of time.

**Approved Long-Range Building Program Budget Amendment** - Approval by the budget director of a request submitted through the Architecture and Engineering Division of the Department of Administration to transfer excess funds appropriated to a capital project within an agency to increase the appropriation of another capital project within that agency or to obtain financing to expand a project with funds that were not available for consideration by the legislature. (MCA)

**Approving Authority** - means

- (a) the Governor or the designated representative for executive branch agencies;
  - (b) the Chief Justice of the Supreme Court or the designated representative for judicial branch agencies,
  - (c) the Speaker for the House of Representatives;
  - (d) the President for the Senate;
  - (e) appropriate legislative committees or a designated representative for legislative branch agencies, or
  - (f) the Board of Regents of Higher Education or its designated representative for the university system.
- (MCA)

**Assessed Value** - The value placed on real and other property as a basis for levying taxes. (GFOA)

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the assessor as a basis for levying property taxes. (GFOA)

## Glossary of Terms Used in the Executive Budget

**Asset** - Resources owned or held by a government, which have monetary value.

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs. (GFOA)

**Authorized Positions** - Employee positions, which are authorized in the adopted budget and are to be filled during the year. (GFOA)

**Available (Undesignated) Fund Balance** - This refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year. (GFOA)

**Base Budget** - Cost of continuing the existing levels of service in the current budget year. (GFOA); that level of funding authorized by the previous legislature. (MCA) The base budget for 2007 biennium budget development and analysis purposes is the combined level of ongoing expenditures using FY 2004 actual expenditures from authority contained in HB 2 [general appropriations act], HB 13 [pay plan], and other permanent appropriations bills. (MCA)

**Bond** - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects and significant information technology projects in Montana. (GFOA)

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions. (GFOA)

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period. (GFOA); An annual financial plan showing projected costs and revenue over a specified time period. (GFOA) The 2007 biennium Governor's Executive Budget is at <http://www.discoveringmontana.com/budget>

**Budget Amendment** - Increases in appropriation authority are processed in accordance with Title 17, Chapter 7, and part 4, MCA. (MOM)

**Budgetary Basis** - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. (GFOA)

**Budget Calendar** - The schedule of key dates that a government follows in the preparation and adoption of the budget. (GFOA) The Montana schedule is at <http://www.discoveringmontana.com/budget>

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. (GFOA)

**Capital Assets** - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget** - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure. (GFOA)

**Capital Improvements** - Assets of significant value and having a useful life of several years. Projects which are long-term assets such as roads, buildings, and information technology. (GFOA)

**Capital Projects Program** - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to government physical assets or significantly increase their useful life. Also called capital improvements. (GFOA)

**Capital Project Funds** - (Fund 05XXX) – A fund used to account for resources used for the acquisition or construction of major capital facilities other than those financed by proprietary, trust, or higher education funds.

## Glossary of Terms Used in the Executive Budget

**Capital Reserve** - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition. (GFOA)

**Carry-Forward (CA)** -Appropriation which is established as authorized by 17-7-304, MCA. Montana University System units may establish carry-forward authority for 100 percent of the money appropriated and unexpended and unencumbered; other state agencies may utilize 30 percent of funds appropriated in administrative categories for any purpose that is consistent with the goals and objective of the agency.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased. (GFOA)

**Collective Bargaining Agreement** - A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees). (GFOA)

**Commodities** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt. (GFOA)

**Constant or Real Dollars** - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past. (GFOA)

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation). (GFOA)

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. (GFOA)

**Continuing Appropriation** - An appropriation that is valid for more than one fiscal year.

**Contractual Services** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services. (GFOA)

**Cost-of-living Adjustment (COLA)** - An increase in salaries to offset the adverse effect of inflation on compensation. (GFOA)

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. (GFOA)

**Debt Service Funds** - (funds 04XXX) A fund used to account for resources accumulated for payment of principal and interest on most general long-term obligations (except capital leases and compensated absences).

**Decision Package** - Group of changes to an agency budget, presented either as a present law adjustment or a new proposal, that focus on function rather than expenditure account.)

**Dedicated Tax** - A tax levied to support a specific government program or purpose. (GFOA)

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period. (GFOA)

**Department** - The basic organizational unit of government which has its own mission and is functionally unique in its delivery of services. (GFOA)

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (GFOA)

## Glossary of Terms Used in the Executive Budget

**Direct Transfers (ATs)** - Authority for funds transferred from one state agency to another state agency pursuant to 17-8-101, 18-2-102, 18-2-105, or 90-4-607, MCA. The transactions are reviewed during budget development on a case-by-case basis to determine which, if either, agency should have the expenditure in its base budget.

**Disbursement** - The expenditure of monies from an account. (GFOA)

**Efficiency Indicators** - A measure of productivity and cost-effectiveness that often is expressed as a ratio of inputs to outcomes, e.g., cost per vaccination given to a child, average expenditure per pupil in elementary schools, number of miles patrolled per highway patrol officer assigned to traffic.

**Effectiveness measure** - A criterion for measuring the degree to which the objective sought is attained.

**Employee (or fringe) Benefits** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pensions, medical, and life insurance plans. (GFOA)

**Encumbrances** - Commitments related to unperformed (executory) contracts for goods or services. (GASB)

**Entitlement** - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government. (GFOA)

**Enterprise Funds** – Funds which account for operations that are financed and operated in a manner similar to private enterprise where the intent is to provide goods or services to the public. See proprietary funds.

**Executive Branch** - All administrative offices, boards, bureaus, commissions, units, instrumentalities, and agencies of the state not designated as part of either the judicial or the legislative branch of state government. (MOM)

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss. (GFOA)

**Expenditure Account** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture. (GFOA)

**Expense** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges. (GFOA)

**Fiduciary Funds** - Trust and agency funds (funds 07XXX - 09XXX) - To account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These include: (a) agency funds (fund 07XXX); (b) private purpose trust funds (fund 08XXX); (c) permanent trust funds (funds 090XX); and (d) pension trust funds (funds 095XX).

**Fiscal Note** –Information prepared by the budget director regarding the impact of a bill on the revenues, expenditures, or fiscal liability of the state or a county or municipality, except appropriation measures that carry their own specific dollar amounts. A fiscal note may be requested by a committee considering a bill, the sponsor through the presiding officer, or a majority of the members of the house in which the bill is to be considered at the time of second reading. A fiscal note may be revised whenever additional information is received or the bill is amended to change the impact. (Title 5, Chapter 4, part 2, MCA)

**Fiscal Policy** - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. (GFOA)

**Fiscal Year (FY)** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The state fiscal year is July 1 through June 30. FY 2005 refers to the fiscal year ending June 30, 2005. The federal fiscal year (FFY) is October 1 through September 30. (GFOA)

**Fixed Assets** - Assets of a relatively permanent nature with a useful life of more than one year whose identity does not change with use. State agencies are required to capitalize fixed assets if the unit cost is \$5,000 or more.

## Glossary of Terms Used in the Executive Budget

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations. (GFOA)

**Full-Time Equivalent Position (FTE)** - Any position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.50 of a full-time position or a full-time accountant working 40 hours per week would be 1.00 FTE. (GFOA/MCA)

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety). (GFOA/MCA)

**Function** - A duty, power, or general area of activity assigned to an agency. (MOM)

**Fund** - A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity. (GFOA)

**Fund** - An independent financial entity with a self-balancing set of accounts provided to record assets or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of maintaining a record of specific governmental activities or as a management tool to ensure that certain objectives are in accordance with specific statutes, regulations, policies, restrictions, or limitations. A fund is designated with a unique five-digit number with the second digit indicating fund type. For example 02345 would be state special revenue, 03345 would be federal special revenue, 05345 would be capital projects, and 06345 would be proprietary.

**Fund Balance** - The difference between governmental fund assets and liabilities, also referred to as fund equity. (GASB)

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. Montana statutes require conformity to GAAP. (GFOA)

**GASB 34** – This governmental standard requires infrastructure to be included in the asset base reported in the state's annual financial statements. Examples of infrastructure include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. GASB 34 was implemented in FY 2002.

**General Fund** - (Fund 01100) – A fund used to account for all governmental financial resources except those required to be accounted for in another fund.

**Goal** - A general end toward which an agency directs its efforts. Goals represent the highest, yet realistically achievable aspirations for a program of state government.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee. (GFOA)

**Hourly** - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits. (GFOA)

**HB 576** – A bill enacted by the 1995 Legislature to eliminate the requirement that most proprietary funds be appropriated. Previous to 1995, funding related to certain services was double appropriated in HB 2: once in the program paying the fees and charges, and again in the program providing the service.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. (GFOA)

**Infrastructure** - The physical assets of a government (e.g., public buildings, utilities, roads, parks). (GFOA)

**Interfund Transfers** - The movement of monies between funds of the same governmental entity. (GFOA)

**Intergovernmental Revenue** - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. (GFOA)

## Glossary of Terms Used in the Executive Budget

**Internal Service Charges** - The charges to user departments for internal services provided by another government agency, such as data processing. (GFOA)

**Internal Service Funds** – Funds that account for the financing of goods or services provided by one agency to other agencies of state government. See Proprietary Funds

**Legislative Appropriation** - There are three types of legislative appropriations as follows below.

Legislative Appropriation (LA) – “Language Appropriation” contained in a bill for a non-specific, but limited dollar amount. For example, authority to accept and expend funds received for a particular purpose up to a maximum amount.

Legislative Appropriation (HB) – “House Bill” appropriation(s) for a specific dollar amount and specific purpose(s) contained in a House appropriation bill.

Legislative Appropriation (SB) – “Senate Bill” appropriation(s) for a specific dollar amount and specific purpose(s) contained in a Senate appropriation bill.

**LRBP Budget Amendment (BA)** - Approval by the Budget Director of a request submitted through the Architecture and Engineering Division of the Department of Administration to transfer excess funds appropriated for a capital project within an agency to increase the appropriation of another capital project within that agency or to obtain financing to expand a project with funds that were not available for consideration by the legislature.

**Levy** - To impose taxes for the support of government activities. (GFOA)

**Line-item** - A portion of a program budget that is segregated to focus on what is to be bought. (GFOA)

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance. (GFOA)

**Materials and Supplies** - Expendable materials, operating supplies, and minor equipment including personal computers less than \$5,000 necessary to conduct departmental operations. (GFOA)

**MBARS** - Montana Budget Analysis and Reporting System that provides all state agencies with one computerized system for budget development, maintenance and tracking.

**Mill** - The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation. (GFOA)

**Modified Accrual Basis** - A basis of accounting in which revenues/additions are recognized in the accounting period in which they become susceptible to accrual, when they become both measurable and available. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. Expenditures/deductions are recognized when the related liability is incurred, with certain exceptions.

**MT PRRIME** - Montana project to reengineer the revenue and information management environment was the name of the bond authority used to create the state accounting, budgeting and human resources system (SABHRS) and the Department of Revenue revenue processing center.

**Necessary** - Essential to the public welfare and of a nature that cannot wait until the next legislative session for legislative consideration.

**New Proposals** - Requests to provide new nonmandated services, to change program services, to eliminate existing services, or to change sources of funding. All Governor’s budget initiatives are contained in new proposals.

**Nominal Dollars** - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today. (GFOA)

## Glossary of Terms Used in the Executive Budget

**Non-Discretionary** - An absolutely essential expenditure request required to maintain services and functions and to meet statutory requirements.

**Objective** - Clear targets for specific action and the quantified results of that action that are achievable, measurable and time limited.

**Objectives** - Certain accomplishments a department intends to achieve during the fiscal year. (GFOA)

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid. (GFOA)

**Operating Expenses** - The cost for personnel, materials and equipment required for a department to function. (GFOA)

**Operating Revenue** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for the day-to-day services. (GFOA)

**OBPP Approving Authority** - The Governor and/or OBPP when designated are the approving authority for all changes in appropriations and operating budget for the following agencies: Governor's Office, Office of the Secretary of State, Commissioner of Political Practices, Office of the State Auditor, Office of Public Instruction, Department of Justice, Public Service Regulation, Board of Public Education, School for the Deaf and Blind, Montana Arts Council, State Library Commission, Montana Historical Society, Department of Administration, Department of Agriculture, Department of Corrections, Department of Commerce, Department of Labor and Industry, Department of Military Affairs, Department of Public Health and Human Services.

**One-Time-Only Appropriations** - (OTOs) Refers to funding authorized by the previous legislature which was assigned a separate appropriations number by the OBPP due to a statement of legislative intent that a specific amount of the funding/FTE was not to be included in the base budget for the next biennium. Budget items that are approved for a purpose that is not ongoing are necessary only one time would be designated as OTO. Also, budget related to a specific statute that sunsets would be considered OTO.

**Operating Budget Change** - Moves authority from one first-level expenditure category to another within the same program without an increase or decrease in the total appropriation level for the program from this source of authority. (MOM)

**Operating Expenditures** - Generally, all expenditures that do not meet the personal services and capital outlay classification criteria. These expenditures include, but are not limited to, professional services, supplies, insurance, etc. (GFOA)

**Oracle** - Database and application development software vendor offering a variety of application development tools and a major promoter of the network computer. ([The Computer Glossary](#))

**Outcome Indicators** - A way to measure results and assess program impact and effectiveness. Outcome indicators are the most important performance measures because they show whether or not expected results are being achieved, e.g., reduction in the incidence of communicable disease, percentage change in toxic air levels, high school graduation rate and ACT scores.

**Output Indicator** - A unit of work accomplished or number of customers served, e.g., number of permits issued, number of miles of roads resurfaced, number of vaccinations given to children. Output indicators focus on the level of activity in providing the service.

**Pay-as-you-go Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing. (GFOA)

**Performance Budget** - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. (GFOA)

## Glossary of Terms Used in the Executive Budget

**Performance Measures** - Specific quantitative and qualitative measures of work performed, with respect to program goals and objectives, for which data formerly was collected and reported semi-annually.

**Performance Targets** - Specific level of performance to be attained within the fiscal year or biennium.

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of government employees. Fringe benefits include FICA, Public Employees' Retirement System, medical insurance, life insurance, workers compensation, and, if applicable, clothing allowance, education assistance, and other personal services. (GFOA)

**Present Law Base** - That additional level of funding needed under present law to maintain operations and services at the level authorized by the previous legislature, including but not limited to:

- (i) changes resulting from legally-mandated workload, caseload, or enrollment increases or decreases;
- (ii) changes in funding requirements resulting from constitutional or statutory schedules or formulas;
- (iii) inflationary or deflationary adjustments; and
- (iv) elimination of nonrecurring appropriations.

**Prevention and Stabilization Account** – The Prevention and Stabilization Account (PSA) is a fund that was created and appropriated by the 2003 Legislature in SB 485 and is currently found in 53-6-1101, MCA. The majority of the funding comes from the tobacco settlement. Money in the fund must be used by the Department of Public Health and Human Services to finance, administer, and provide health and human services.

**Prior-Year Encumbrances** - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated. (GFOA)

**Program** - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible. (GFOA) A grouping of functions or objectives that provides the basis for legislative review of agency activities for appropriations and accountability purposes.

**Program Budget** - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments. (GFOA)

**Program Revenue (Income)** - Revenues earned by a program, including fees for services, license and permit fees, and fines. (GFOA)

**Program Size** - The magnitude of a program, such as the size of clientele served or the volume of service in relation to the population or area.

**Program Transfer** - Transfer of appropriation authority between programs without an overall appropriation increase, in accordance with 17-7-139, MCA.

### Proprietary Funds -

**Enterprise Funds** - (Fund 060XX) – A fund used to account for operations (a) financed and operated similar to private business enterprises, where the intent of the legislature is that costs are to be financed or recovered primarily through user charges; or (b) where the legislature has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate.

**Internal Service Funds** - (Fund 065XX) – A fund used to account for the financing of goods and services provided by one department or agency to other departments, agencies, or other governmental entities on a cost-reimbursement basis.

**Purpose** - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet. (GFOA)

**Reorganization** - Agency-initiated transfer of function(s) from one program to another program or transfer of 5.00 FTE or more from one program to another; or legislature-initiated transfer of any FTE, appropriations, property or other items

## Glossary of Terms Used in the Executive Budget

pursuant to passage and approval of a bill. The Governor is the final arbiter in executive branch reorganization in accordance with 2-15-132, MCA. (MOM)

**Requesting Agency** - The agency of state government that has requested a specific budget or a budget amendment.

**Reporting Levels** - Sixteen-digit numbers used to establish a tree structure for budget development grouped into seven different levels. Reporting level 4 (RL4) is the analytical level at which agencies submit budgets and both the OBPP and LFD analyze, adjust and maintain approved budgets

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose. A portion of a fund that is restricted for a specific purpose and not available for appropriation. (GFOA)

**Reserve for Construction** - Funds that are set aside for emergency and unanticipated needs. The amount budgeted is appropriated in the applicable fund(s). (GFOA)

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. (GFOA)

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances. (GFOA)

**Restricted Appropriation** – An appropriation made by the Legislature where the purpose of the appropriation is specifically designated and the agency may not transfer appropriation authority for any other purpose.

**Revenue** - Sources of income financing the operations of government. (GFOA)

**SABHRS** – The state accounting, budgeting, and human resources system that also includes asset management. The system is based on a commercial off-the-shelf software called PeopleSoft.

**Server** - A high-speed computer in a Local Area Network (LAN) that stores the programs and data files shared by users on the network. ([The Computer Glossary](#))

**Service Lease** - A lease under which the leaser maintains and services the asset. (GFOA)

**Short Title** - A descriptive term used to describe a particular bill, for example the general appropriations bill may be cited as the "Budget Act". The Office of Budget and Program Planning also use the short title created by the Legislative Services Division on each fiscal note for cross-reference to the LAWS 2005.

**Sixty Days of Expenses** - Used at the bottom of the report forms on internal service and enterprise funds to show the total of personal services, operations, and miscellaneous operating divided by 6 because 60 days is the standard allowed. Exceptions require state and/or federal authorization.

**Source of Revenue** - Revenues are classified according to their source or point of origin. (GFOA)

**Special Revenue Funds** - (Funds 02XXX - 03XXX) - To account for the proceeds of specific revenue sources restricted to expenditures for specified purposes (other than expendable trusts or major capital projects).

**Statutory Appropriation** - (SA) An appropriation specified in 17-7-502, MCA. In addition, the statute(s) must specifically state that a statutory appropriation is made.

**Subclass** – An identification system used in SABHRS to identify an appropriation. The subclass is a 5-byte string where the first three bytes indicate the agency program, the fourth byte indicates the source of authority, and the fifth byte is assigned by the agency.

**Supplemental Appropriation** - An additional appropriation made by the governing body after the budget year or biennium has started. (GFOA)

# Glossary of Terms Used in the Executive Budget

**Supplemental Appropriation (SP)** - There are two types of supplemental appropriations in Montana to increase spending authority for a fiscal year: a transaction in an even-numbered year which transfers spending authority from the second year of the biennium to the first year, and an appropriation passed and approved in a house bill (typically HB 3) to provide authority for the odd-numbered fiscal year ending the current biennium.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. (GFOA)

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. (GFOA)

**Transfers** - All interfund transactions except loans or advances, quasi-external transactions, and reimbursements. (GFOA)

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund. (GFOA)

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes. (GFOA)

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation. (GFOA)

**University System Unit** - The Board of Regents; Office of the Commissioner of Higher Education; University of Montana with campuses at Missoula, Butte, Dillon and Helena; Montana State University with campuses at Bozeman, Billings, Havre and Great Falls; the Agricultural Experiment Station with central offices at Bozeman; the Forest and Conservation Experiment Station with central offices at Missoula; the Bureau of Mines and Geology with central offices at Butte; the Fire Services Training School at Great Falls; and the Community Colleges at Miles City, Glendive, and Kalispell. (MCA)

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service. (GFOA)

**Variable Cost** - A cost that increases/decreases with increases/decreases in the amount of service provided, such as the payment of a salary. (GFOA)

**Working Capital** - The amount of cash remaining if all of the current assets were converted to cash at their book value and all of the current liabilities paid at their book value.

**Working Cash** - Excess of readily available assets over current liabilities. Or cash on hand equivalents that may be used to satisfy cash flow needs. (GFOA)

**Workload Indicator** - A unit of work to be done, e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated. (GFOA)

**Work Years** - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. In most cases, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Key: GASB = Governmental Accounting Standards Board  
GFOA = Governmental Finance Officers Association

# Index

Administration, Department of (DofA) . . . . .	A-76, P-22
Adult Protective Services . . . . .	B-43
Aeronautics (DOT) . . . . .	A-56, P-17
Agency Budget Summary HB 2 All Funds . . . . .	R-4
Agency Supplemental Appropriations Summary . . . . .	R-13
Agriculture, Department of . . . . .	C-67, P-99
Agricultural Experiment Station (AES) . . . . .	E-52
Americans with Disabilities Act Report . . . . .	R-25
Appellate Defender Office . . . . .	A-93
Architecture and Engineering (DofA) . . . . .	A-79
Banking and Financial Services Division (DofA) . . . . .	A-85
Board of Crime Control . . . . .	D-1
Board of Public Education . . . . .	E-10
Board of Investments . . . . .	P-119
Board of Regents . . . . .	E-62
Budget Background Information . . . . .	R-19
Budget Bills Introduced . . . . .	R-3
Bureau of Mines and Geology . . . . .	E-55
Business Standards Division (DLI) . . . . .	D-47, P-150
Children's Health Insurance Program (CHIP) . . . . .	B-36
Citizens Advocate . . . . .	A-31
Child & Family Services Division . . . . .	B-7
Child Support Enforcement . . . . .	B-13
Clerk of Supreme Court . . . . .	A-21
Commerce, Department of . . . . .	C-67, P-104
Commissioner of Higher Education . . . . .	E-32, P-158
Commission of Insurance and Securities (State Auditor) . . . . .	A-37
Commissioner of Political Practices . . . . .	A-35
Community Colleges . . . . .	E-43
Community Correction (DOC) . . . . .	D-30
Consensus Council . . . . .	A-97
Consumer Counsel . . . . .	A-9
Corrections, Department of (DOC) . . . . .	Overview, D-27
Cultural and Aesthetic Grant Program (HB 9) . . . . .	F-15
Customer Service Center (DOR) . . . . .	A-70, P-20
Disability Services . . . . .	B-29
Disaster and Emergency Services Division (DMA) . . . . .	D-61
District Courts . . . . .	A-17
Division of Criminal Investigation (DOJ) . . . . .	D-15
Eastern Montana Veterans Home . . . . .	B-43
Employment Relations Division (DLI) . . . . .	D-45, P-148
Environmental Quality, Department of (DEQ) . . . . .	C-22, P-91
Extension Service . . . . .	E-53
Families Achieving Independence In Montana (FAIM) . . . . .	B-4
Fire Services Training School . . . . .	E-57
Fish, Wildlife and Parks, Department of (FWP) . . . . .	C-1, P-80
Fixed Costs . . . . .	R-20
Forensic Science Division (DOJ) . . . . .	D-23
Forestry and Conservation Experiment Station . . . . .	E-56
Forestry Division (DNRC) . . . . .	C-63, P-95
Foster Care Program . . . . .	B-9
Gambling Control Division (DOJ) . . . . .	D-6
General Fund Balance Sheet . . . . .	28
General Services Division (DofA) . . . . .	A-80, P-31
Glossary of Terms . . . . .	R-31
Governor's Office . . . . .	A-22
Highway Construction . . . . .	A-46
Highway Patrol Division (DOJ) . . . . .	D-12

# Index

Highway Maintenance . . . . .	A-50
Historical Society . . . . .	E-24
Housing Division . . . . .	C-83, P-108
Human & Community Services Division . . . . .	B-2
Indian Affairs, Office of . . . . .	A-29
Inflation/ Deflation . . . . .	R-19
Information Services Division (DofA) . . . . .	A-82, P-47
Judicial Branch . . . . .	A-10, P-1
Justice, Department of . . . . .	D-3
Juvenile Corrections (DOC) . . . . .	A-36
K-12 Education . . . . .	Overview, E-1
Labor and Industry, Department of . . . . .	D-38, P-139
Law Enforcement Academy Division (DOJ) . . . . .	D-15
Legal Services Division (DOJ) . . . . .	D-4
Legislative Audit & Examination . . . . .	A-7
Legislative Branch . . . . .	A-1
Legislative Fiscal Analysis & Review . . . . .	A-6
Legislative Services . . . . .	A-2
Lieutenant Governor's Office . . . . .	A-30
Livestock, Department of . . . . .	C-40
Long-Range Building Program . . . . .	F-1
Medicaid . . . . .	R-22, B-9
Mental Disabilities Board of Visitors . . . . .	A-32
Military Affairs, Department of (DMA) . . . . .	D-54
Montana Arts Council (MAC) . . . . .	E-18
Montana Correctional Enterprises (DOC) . . . . .	A-34, P-135
Montana Developmental Center . . . . .	B-31
Montana Lottery . . . . .	A-88
Montana State Fund . . . . .	P-73
Montana Mental Health Nursing Care Center . . . . .	B-50
Montana State Hospital . . . . .	B-50
Montana University System (MUS) . . . . .	Overview, E-32
Montana Veterans Home . . . . .	B-43
Motor Carrier Services . . . . .	A-54
Motor Vehicle Division (DOJ) . . . . .	D-8
National Guard (DMA) . . . . .	D-57, D-60
Natural Resources and Conservation, Department of (DNRC) . . . . .	C-51
OBPP Staff List . . . . .	R-1
Office of Community Services (DLI) . . . . .	D-51
Office of Public Instruction (OPI) . . . . .	E-1, P-153
Pay Plan (HB 13) . . . . .	Overview
Personal Service Budgets . . . . .	R-19
Pre-Release Centers . . . . .	D-30
Probation and Parole . . . . .	D-30
Proprietary Funds Description . . . . .	Section P
Proprietary Rates Tables . . . . .	Section P
Public Employees' Retirement System . . . . .	A-95
Public Health and Human Services, Department of (DPHHS) . . . . .	Overview, B-1
Public Service Regulation . . . . .	D-25
Reclamation and Development Grants Program (RDGP) (HB 7) . . . . .	F-10
Renewable Resource Grant and Loan Program (HB 6 and HB 8) . . . . .	F-12
Resource Indemnity Trust (RIT) . . . . .	R-29
Revenue, Department of (DOR) . . . . .	Overview, A-62
Risk Management and Tort Defense (DofA) . . . . .	P-67
SABHRS . . . . .	P-47, R-20
School for the Deaf and Blind . . . . .	E-13
Secretary of State . . . . .	A-33, P-3
Secure Facilities (DOC) . . . . .	D-32, P-132

# Index

State Auditor's Office . . . . .	A-37
State Buildings Energy Conservation Program (HB 12) . . . . .	F-19
State Motor Pool (DOT) . . . . .	P-7
State Personnel Division (DofA) . . . . .	A-90, P-52
State Tax Appeal Board (DofA) . . . . .	A-92
Statutory Appropriations, All Funds . . . . .	R-16
Supplemental Appropriations . . . . .	R-15
Supreme Court . . . . .	A-13
SWCAP (Statewide Cost Allocation Plan) . . . . .	R-20
Teachers' Retirement System . . . . .	A-96
Transportation, Department of (DOT) . . . . .	A-42
Transportation Planning Division . . . . .	A-59
Treasure State Endowment Program (HB 11) . . . . .	F-7
Trust Land Management Division (DNRC) . . . . .	C-63
Unified Prevention Budget . . . . .	R-23
Unemployment Insurance . . . . .	D-41, P-142
Vacancy Savings . . . . .	R-21
Veterans' Affairs Division (DMA) . . . . .	D-62
Vocational Rehabilitation . . . . .	B-31
Warrant Writer . . . . .	P-24
Water Courts . . . . .	A-20
Water Resources Division (DNRC) . . . . .	C-59
Workers Compensation Court . . . . .	D-53
Work Force Services Division . . . . .	P-140